

O. TRASK,

Dealer in

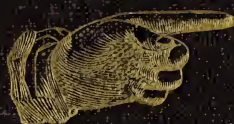
**WATCHES.
And Clocks,
JEWELRY
AND SILVERWARE**

Particular attention
given to Repairing
Watches and Jewelry.



117 Main St.,

Ottawa, Ills.



Everybody should
Read Page "D."



G. H. SCHNEIDER,

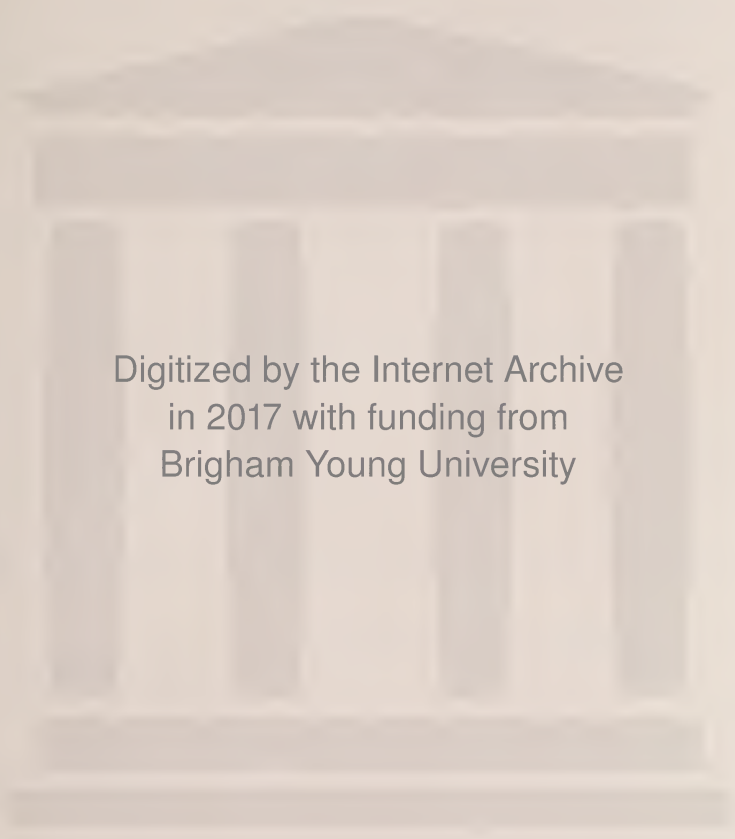
Manufacturer and Wholesale and Retail Dealer in

Tobacco, Cigars and Snuff,

ALSO

Meerschaum and all kinds of Pipes.

**W. S. OF LA SALLE, BET. JEFFERSON & MADISON STS.,
OTTAWA, ILL.**



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B

GEO. N. CASH,

DEALER IN

BOOKS, STATIONERY,

Wall Paper, Window Shades,

Newspapers, Periodicals & Fancy Goods.

Post Office Block,

OTTAWA,

ILLINOIS.

National Gallery of Art

CAMPBELL & MILLS,

PROPRIETORS.



Pictures finished in India Ink, Water
and Oil colors.

Copying and enlarging in all the latest style of the Art.

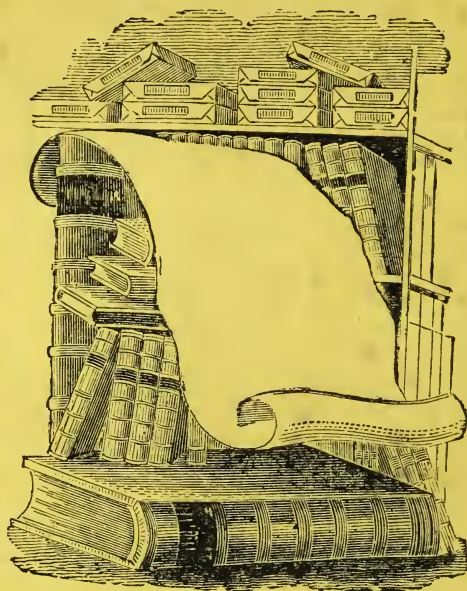
ALL WORK WARRANTED TO GIVE SATISFACTION.

123 Main Street, corner of LaSalle,

OTTAWA, ILLINOIS.

Osman & Hapeman

STATIONERS



Booksellers & Stationers,

And Dealers in

Wall Paper and Window Shades,
NO. 18 LA SALLE STREET,

West Side Court House Square,

Keeps constantly on hand a good assortment of

*Standard Poets, Miscellaneous Books,
School Books, Blank Books,*

A fine assortment of French and American Stationery, Daily and Weekly Newspapers, Periodicals and cheap Publications.

It is their intention to keep everything that is required by the reading public, and will sell at prices as low as the lowest. New Books received as soon as published.

Subscriptions received for all the principal Magazines and Papers in the United States.

Their stock of Wall Paper and Window Shades will be kept complete from the finest stamp of Golds to Brown blanks.

Persons will save money by calling on them before purchasing elsewhere.

For Printing Advertisement, see page 158.

HOLLAND'S

ENGLISH VEGETABLE

FAMILY PILLS

Have been before the Public upwards of

SEVENTY YEARS,

and many excellent cures have been performed by them. They are particularly recommended to all persons suffering from

PILES, OR BLEEDING PILES,

Indigestion, or Nervous Debility, Headache, Rheumatism, Fevers, Inflammation, Erysipelas, Jaundice, Influenza, Dropsy, Coughs of long standing, Diarrhoea, Asthma, Sickness, and Weakness of the stomach, Billious Attacks, Humors, or anything arising from impurity of the Blood,

LUMBAGO.

Or Pains in the Back, distressing Headache, Blotches, Pimples, and Sallowiness of Skin, they give a healthy juvenile bloom to the complexion. As a family medicine, they are particularly recommended.

In Boxes, at 25 & 50 Cts., & \$1 Each. Dose--Females 2. Males 3, at night

HOLLAND BROTHERS,

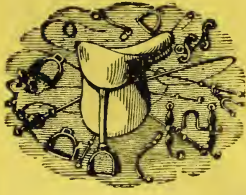
Sole Agents for the United States,

146 South Water St., Chicago.

N. B. IF NOT found as represented, money refunded.

E

J. G. Stone,



Manufacturer and Dealer in

HARNESSES,

SADDLES, COLLARS, TRUNKS,

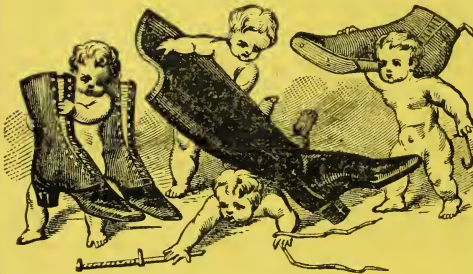
Whips, Horse Blankets, Fly Nets, &c.,

97 & 99 Mainstreet

OTTAWA, ILLS.

DANIEL LEAHY,

Manufacturer of and Dealer in



MEN'S & BOYS'

WOMEN'S

AND

CHILDREN'S

BOOTS AND SHOES.

The oldest established House in Ottawa.

16 Madison Street,

OTTAWA,

ILLINOIS.

THE
OTTAWA GLASS COMPANY
OTTAWA, ILLINOIS.

JOHN D. CATON, Pres, **THOS. D. CATLIN, Sec. & Treas.**
O. A. TURNER, Superintendent.

We have an inexhaustible bed of the whitest and purest sand found in the United States, and using only the best material, and employing the most skilful workmen, we produce glass that is equal, if not superior in quality and strength to any manufactured in this country.

H. C. & R. W. KING,

Manufacturers and Wholesale and Retail Dealers in

IRON CYLINDER PUMPS,

MANUFACTORY,

Clinton St., bet. Lafayette & Washington,

OTTAWA, ILLS.

Child & Bro.,
Boots and Shoes,
Cheever's Block,

E. S. COURT HOUSE SQUARE, OTTAWA, ILL.

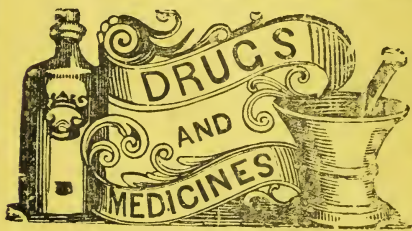
*Have the largest and best stock and make
the lowest prices.*

Country Merchants supplied at Eastern prices, freight added.
Manufacturing and Repairing done to order.

C. C. CHILD, Boston, Mass.

A. C. CHILD, Ottawa, Ill.

DIMMICK & BRO.



Wholesale & Retail

DRUGGISTS

Dealers in PAINTS, OILS, VARNISHES, BRUSHES AND
ARTISTS' MATERIALS.

Patent Medicines and Perfumery,

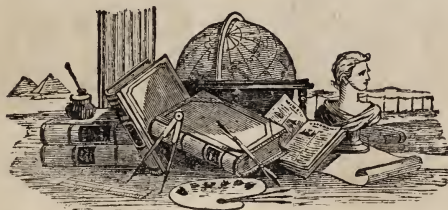
Prescriptions carefully compounded.

N. E. cor. Court House Square, Ottawa.

917.73
H 71

1869-70

HOLLAND'S



OTTAWA CITY DIRECTORY.

FOR 1869-70,

CONTAINING A

Complete List of all Residents in the City

ALSO A

CLASSIFIED BUSINESS DIRECTORY,

WITH THE

Names and address of the Merchants, Manufacturers,
Professional Men, &c., in the City.

222117

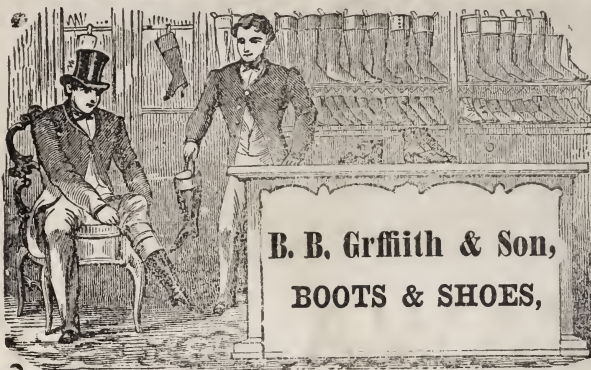
CHICAGO,

WESTERN PUBLISHING COMPANY, PUBLISHERS.

Office 146 South Water Street.

Printing Office, 95 & 97 West Randolph Street.

B. B. Griffith & Son,



Are almost
daily making
additions to
their Stock of
all New as well
as Standard
varieties of

Boots and Shoes,

And can now suit every one, both as to quality and style.
Purchasing, as we do, direct from those who make the Goods, we
can afford to and do sell at really

LOWER PRICES

Than most dealers, while our long experience and familiarity with
the business enables us to make better selections than can
mere dealers, who are without this

PRACTICAL KNOWLEDGE GAINED BY YEARS OF LABOR.

We continue, as before, to

MANUFACTURE LARGELY!

And in this we acknowledge No Superiors: a point now conceded,
we believe, even by our competitors.

in Variety, Quality or Price, we are confident we are a little
ahead of all others. For proof, we ask you to call and see us,

128 MAIN ST., 1ST DOOR W. OF 1ST NAT. BANK,

OTTAWA,

ILLINOIS.

EXCELSIOR!



Dedication.

TO THE

MAYOR,

COMMON COUNCIL,

AND BUSINESS MEN

OF THE CITY OF OTTAWA.

Gentlemen: This volume, our First Directory of the City of Ottawa, is most respectfully dedicated to you, as a slight token of regard, by

Your most obedient servants,

WESTERN PUBLISHING CO.,

146 South Water street, Chicago.

CHICAGO, April 26th, 1869.

1869

S. P. COUCH,

DEALER IN



SADDLES & HARNESS,

Collars, Whips, Leather, Saddlery Hardware, &c.

I have always on hand a full assortment of the above, all of which I offer at close figures. Call and see for yourselves, at the Old Stand,

N. S. Main near corner LaSalle-st.,

OTTAWA, ILL.

JANUARY.

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INTRODUCTORY.

OFFICE WESTERN PUBLISHING CO. }
146 S. Water street, Chicago. }
APRIL 26th, 1869. }

IN presenting this work to the public, the publishers deem it necessary to make a few explanatory remarks.

Probably there is no department of book-making in which errors are more likely to be made than in the compilation of a Directory. The constant change and new arrivals in our Western cities, together with the total ignorance which many of our citizens are under of the name of even the street they live on, combine to make the work far more difficult and troublesome than most people imagine; nevertheless, the compilers can with confidence assure their friends and patrons that they have taken the greatest care and used their utmost exertions to make the work accurate and complete. It would make a Directory far more valuable, were the names of the streets posted and the houses numbered, and as there appears to be a general desire for this to be done, it is hoped the Council will take the matter in hand. We have spared no pains in printing and binding this work to insure accuracy and beauty of appearance. A comparison with any former Directory is respectfully requested, and we believe the result will be flattering to us. The whole number of names in the residence part of the work is 2560, which multiplied by four, the usual figure, indicates a population of 10,240. Our canvass made the population 10,037, but non-residents were not included in the latter figures.

Many thanks are due those who have advertised in the work, thereby benefitting themselves and aiding very materially the undertaking, and we trust the manner in which the advertisements are displayed will prove satisfactory.

The publishers cannot conclude these brief remarks without noticing in an especial manner the uniform kindness shown and assistance rendered by the manufacturers and business men of Ottawa during the canvass—an attention it would be invidious to individualize, when it was so generally manifested, and assuring all that we shall redouble our efforts on our next Directory.

We remain respectfully,

WESTERN PUBLISHING COMPANY,
Publishers.

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WESTERN PUBLISHING COMPANY,

PUBLISHERS OF

Northwestern Railroad Journal,

AND

GENERAL DIRECTORY PUBLISHERS.

Office 146 S. Water St., Chicago, Ill.

Directories of any City or State in the United States or Canadas supplied a Publishers' prices.

READ THE FOLLOWING.

South Bend, Ind., June 25th, 1867.

To whom it may concern:

We, the undersigned subscribers to and advertisers in Holland's South Bend City Directory, being pleased and satisfied with the style, accuracy and cheapness of the New Directory, hereby tender the Western Publishing Co. of Chicago our warmest thanks, they having got out the Directory in such excellent style, and in so short a space of time. We also strongly recommend the Directory and its publishers as being well worthy of the liberal patronage of our fellow citizens.

SCHUYLER COLFAX, Speaker of the House of Rep.
Wm. G. George, Mayor of the city of South Bend.
George & Pfleger, Attorneys at Law.
Studebaker Bros., Carriage Manufacturers.
Ed. Malloy, Proprietor National Union.
A. Beal & Co., Props. St. Joseph Valley Register.
First National Bank of South Bend.
Reed & Cooley, Druggists.
D. Demming, Proprietor Dwight House.
A. H. Siegfried, Manufacturer.
Harper & Massey, Dry Goods.
Dunn Brothers, Dry Goods.
L. Humphreys, Physician.
Robert Harris, Physician.
Witherill & Co., Watchmakers.
Thomas J. Stanfield, Attorney at Law.
A. B. Wade, " "
Andrew Anderson, " "
Tutt & Severance, " "
A. S. Dunbar, " "
Davis & Palmer, " "
Norman Eddy, " "
William Miller, President First National Bank.
Rev. P. Cooney, Pastor St. Patrick's church.
John Mack, Insurance Agent.
John C. Knoblock, Flouring Mills and Grocer.
L. Hitchcock, Grocer.
Mussell Brothers, Grocers.
A. B. Clifford, Grocer.
Hertzell & Hartman, Manf. Sash, Doors and Blinds.
Marsh & Miller, " "
Judson Montgomery & Co., Manuf. of Furniture.
H. B. & L. W. Martin, " "
L. S. Cady, " "
Ncar Demming & Co., Hardware Merchants.
Josiah Thompson, " "
Neuperrth & Benz, " "
John Treanor, Druggist.
J. H. Whitson, Druggist.
Clark & Whitson, Dry Goods.
Bingham & Hudson, Dry Goods.
H. D. Higgins, Dentist.
Gideon Moon, Dentist.

Laporte, Ind., April 16th, 1867.

To whom it may concern:

The undersigned, subscribers to and advertisers in Holland's Laporte City Directory, being pleased and satisfied with the style, correctness and cheapness of the new Directory, hereby tender the publishers our warmest thanks for their efforts to produce a thoroughly reliable Directory of the names and residences of our citizens, and a faithful business reflex of Laporte, and we hereby recommend the Western Publishing Company of Chicago, as being well qualified to publish works of this character.

Daniel Noyes, Mayor of Laporte.
Jacob Wile, Banker.
Wile, Fox & Co., Manufacturers of Woolens.
E. G. McCollum, Attorney.
L. A. Cole, Attorney.
James Bradley, Attorney.
Hannah & Bennett, Attorneys.
Samuel E. Williams, Attorney.
William Andrew, Attorney.
W. E. Higgins, Attorney.
Geo. S. Seymour, Attorney.
A. T. Bliss, Attorney.
J. S. Fosdick, Dentist.
C. Harris, Supt. M. S. & N. I. R. R.
M. & J. Cullaton, Proprietors Laporte Union.
Hagenbuck & Cadwallader, Grocers.
John R. Cochrane, Millinery.
George B. Roberts & Co., Druggists.
H. T. Culver, Queensware.
L. B. Lemon, Variety Store.
L. C. Rose & Co., Druggists.
L. D. Webber, Hardware Dealer.
Davidson Brothers, Dry Goods.
Butterworth & Bro., Boots and Shoes.
E. Swann, Hatter.
Samuel J. Fosdick, Guns and Pistols.
Fred Steinfeldt, Grocer.
H. Holloway, Dentist.
A. Backhaus & Co., Furniture Manufacturers.
M. & J. Rumely, Iron Founders.
N. S. Darling, Physician.
Wm. M. Scott, Photographer.
Wm. Garrard, Commission Merchant.
Chase & Baker, Grocers.
J. F. Decker & Son, Dry Goods.
Brusie & Robinson, Druggists.
A. A. Wilcox, Agt. Grover & Baker Sewing Mach.
B. P. Walker, Proprietor Laporte Gas Works.
Evory & Heston, Boots and Shoes.
D. & L. Meeker, Physicians.
V. W. Axtell, Proprietor Teegarden House.
Cook, Coburn & Co., Newspaper Adv. Agts., Chicago.
F. H. Garfield, G. P. Agt., C. & G. E. R. R., Chicago.

COL. J. H. WOOD, Proprietor Wood's Museum, Chicago, Ill.

CITY OF OTTAWA, ILLINOIS.

HISTORICAL AND BUSINESS REVIEW.

ITS PROGRESS AND PROSPECTS.

The city of Ottawa, the county seat of LaSalle county, Illinois, is situated in Lat. 41°, at the junction of the Fox and Illinois, and principally upon the bank of both rivers. That part of it which is north of the Illinois river stands upon a plateau, elevated about thirty feet above ordinary stage of water, and fifteen feet above extreme high water mark.

The plateau is about a mile in width, from the Illinois river to the bluff in the rear of the town, and extends several miles up and down the river.

The course of the valley, for several miles above the city and a mile or two below it, is nearly east and west—the bluff, or bank of the river, on the south side, approaching nearly to the water's edge. Each bluff is about seventy-five feet in height, above the plateau on which the principal part of the town stands, and from their edges, overlooking the city, a gentle rise is continued for a mile or two in the rear. This configuration of the valley and bluffs gives to the location of the city a range and beauty of prospect difficult to be equalled elsewhere.

The city is situated eighty-five miles a little south of west from the city of Chicago, upon the line of the Chicago and Rock Island Railroad, which pursues its course nearly west one hundred and four miles, to the city of Rock Island, on the Mississippi, and thence to Omaha. It is also upon the line of the Illinois and Michigan Canal, which unit es the waters of Lake Michigan at Chicago, with those of the Illinois River at LaSalle, fourteen miles below this city.

The site of the city itself, and the country for a short distance to the north, and many miles in all other directions, is underlaid with coal—its location being upon the northern extremity of the great Illinois coal field.

The manufacturing conveniences of the waters of Fox River are unsurpassed, and a feeder to the canal, four miles in length, delivers in the heart of the city a surplus of water sufficient to propel sixty run of stone. A further outlay of about one hundred and fifty thousand dollars

would deliver at the city the waters of the Illinois, in sufficient quantity to make Ottawa the largest manufacturing city in the Northwest. A charter, with ample powers, and other arrangements, have already been made, for realizing this result.

The country in the vicinity of the city and tributary to it, is unsurpassed in beauty and fertility, and has already made the city of Ottawa the largest contributing point to the grain trade of Chicago.

The population of the surrounding country now averages about sixty to the square mile, an important fact to be known in estimating the future growth of Ottawa.

It will thus be seen that the position of this city, midway between the waters of the Lakes and the Mississippi, connected by water ways and railroad with both, in the heart of the richest agricultural region of the world, and with manufacturing advantages unsurpassed, occupies a position that gives assurance of future prosperity equal to the most sanguine expectations.

In the circumstances of its early settlement, Ottawa was peculiarly fortunate. It is the precise point where the emigration from the Southern States, ascending the waters of the Mississippi and the Illinois, first met, about the year 1831, the stronger wave of Eastern emigration that came by the Lakes. The necessities of the times, and the individual characters of the early settlers, contributed to establish a harmony of social intercourse, and an independence of individual action, the effects of which are apparent at this day. The word of the early settler is as good as his bond, and both are good for thousands; and gossip, scandal, affectation and pretense, are little known, while the thrift, industry and enterprise of the Eastern settler, have united to make the city, in its business and social aspects, what it now is—if not the gem, certainly a jewel in the diadem of the Great West.

The primeval settlers—the red men—were not unmindful of the beauty of the spot where Ottawa now is, and one of the most distinguished of their chiefs—Shab-bo-na—a name never mentioned but with honor by the early settlers, here had his home. During the Black Hawk War, in 1831, this man, then a Pottowattomie chief about forty-five years of age, hazarded not only his influence with his countrymen, but his life, in his endeavors to preserve the early settlers from the vengeance of his brethren. Night and day, he rode from settlement to settlement, and from family to family, to give them warning; he employed numerous messengers to extend the warning, and all who heeded his advice were saved. The few victims in this county were those whose

incredulity or temerity, or that of their advisers, had led them to disregard the warnings of Shab-bo-na. The old chief, who had seen nearly ninety winters, died about three years ago, near Morris, Grundy county, in this State, and was buried in that city. He used to reside a few miles from this city, and occasionally was a welcome guest at the mansion of his early friend, the Hon. George E. Walker, formerly Mayor of this city.

The first white settler in Ottawa or its vicinity was Dr. Davidson, who came to Covil Creek, near the city, in 1823, and died there in 1826. He was without family, and his last moments were soothed by the kindness of the few settlers then here. Rev. Jesse Walker came here in 1823, and in 1824 established a Mission School at Mission Grove in this county.

In the Spring of 1824, Mr. Covil, Joseph Brown, George Brown, Lewis Bailey, Enos Pembroke, Jesse Walker, Mr. Hawley, James Beresford, and Warner Ramsey established themselves in Ottawa and its vicinity.

In the Spring of 1825, Mr. Booth, Mr. Long, James Galloway, George Sprague, Horace Sprague, Mr. Ransom, and Edmond Weed, also came here; and in the fall of 1825, Mr. Wilburn F. Walker came up the Illinois River to Ottawa with a keel boat load of provisions—the first commercial enterprise in Ottawa.

And in the Spring of 1826, Mr. Pettigrew, Colonel Kellogg, Mr. McKernan, Mr. Hall, Major James B. Campbell, and Horace B. Enos, also arrived here, and most of them established themselves in the vicinity of Ottawa.

Mr. James Walker also came here in the Spring of 1826, afterwards settled near Plainfield, and was many years ago a representative in the Legislature.

In the fall of 1826, Col. James D. Thomas, Doctor David Walker, (father of Hon. George E. Walker, Mr. W. F. Walker, and Mr. David Walker, late of this city,) established themselves here with their families. Col. Thomas afterwards returned to St. Clair county.

Col. Kellogg established himself at Kellogg's Grove, eighteen miles north-east of Ottawa, where he died about fifteen years ago, and where his sons now reside.

During the Sac war, in 1832, James Beresford, son of Robert, was killed by the Indians, while on duty as a member of a company of spies. The spot was near his father's farm, on Indian Creek, about eight miles from Ottawa, and can still be pointed out by the old settlers

The county of LaSalle, with Ottawa for the county seat, was organized in the year 1830. Mr. George E. Walker, already mentioned, was the first sheriff and in that capacity was engaged in an adventure, which exhibits at once, in a striking point of view, many traits of social and individual character, worth preserving.

Two young Indians, who had been engaged in the killing of Beresford and others on Indian Creek, had been captured and were indicted for murder in the LaSalle Circuit Court, in the year 1832. They were in the custody of Mr. Walker, as sheriff, but the impossibility of keeping them confined had led the Legislature to authorize the sheriff to admit them to bail, and Mr. Walker, who had long been an Indian trader, was perfectly acquainted with their characters, and whose rare sagacity and unswerving integrity had acquired for him an unbounded influence over the minds of the red men, accordingly permitted his prisoners to go at large upon their bonds, given in pursuance of the act. True to the trust reposed in them, on the day appointed they appeared in Ottawa, to take their trial, but no court was held—floods, time, and distance had made it impossible to hold one.

The Indians finding they were not then wanted, supposed they were discharged, and retired to their tribe, west of the Mississippi, some three hundred miles distant.

At the next term of Court, Mr. Walker was called on for his prisoners, and unwilling then, as since, to be found wanting in the discharge of any duty, promptly started on horseback, *and alone*, for their abode, a hundred miles west of the great river.

The country he traversed was unsettled ; and except a military post at Rock Island, there were only the few remaining Indians, moody and sullen, reluctantly quitting the country that had just been wrested from them at the end of a bloody war, destitute, starving, and exasperated, of whom he could claim hospitality. These regarded the countrymen of Walker as robbers, who had with a strong hand just despoiled them of their hunting grounds and their homes. Yet the adventurous sheriff, strong in his purpose, fearless and confident in the high character he possessed among the red men with whom he had so long dealt, pursued his way, reached the abode of his prisoners, called a council of the chiefs, and explained to them his business. This was done frankly, and without any reservation. The Indians were informed that the white men claimed these two young Pottowattomie Indians, as the murderers of white men on Indian Creek ; that he was responsible for their being produced to stand their trial ; that he could not be responsible for the

result, as that rested with the Court and not with him. That these Indians had done the deed with which they were charged there was no question; and therefore to the Indians it appeared, that to give these young men was to consign them to certain death. Yet, they comprehended Mr. Walker's position, and rather than the character of their friend should suffer any discredit at their hands, it was agreed, on the next morning, that the two Indians implicated should accompany Mr. Walker to Ottawa and take their trial. They were without horses; Mr. Walker had one, and this he shared with his prisoners alternately; himself without arms and relying entirely on the honor and good faith of his prisoners, and not only for the success of his enterprise but for his life as well, for there was not an hour from the time they started until their arrival, when his prisoners might not summarily have disposed of their captor and made good their escape. Yet, true to their compact, they shared the privations and hardships of the journey with their captor and friend. His horse breaking loose from his tethering in the night, was pursued and brought back by one of these Indians, after a chase of ten miles *alone*, and on the second day from their start they arrived at Fort Atkinson, on Rock River.

Here the prisoners requested of Mr. Walker that they might be permitted to pass the post, to a camp of their own brethren sojourning there, *alone*, that they might avoid the seeming disgrace of being in custody.

Yielding to their request, Mr. Walker followed and met his prisoners at the appointed rendezvous, this side of the Mississippi, and the journey was soon completed in the same manner it was begun.

Upon arriving, the Indians supposed their fate was at hand; and when Mr. Walker requested one of them to take off his blanket, in order, by certain marks to identify him to the grand jury, the Indian complied at once, and signified to Mr. Walker that he was gratified that it was at his hand that he was to meet his doom. The matter was explained to him—the trial proceeded. The Indians were ably defended by Col. Richard J. Hamilton, of Chicago. The influence of Mr. Walker was not wanting in presenting to the minds of an exasperated people the facts of the case in its true light, and they were at last acquitted, on the ground that the act they had done, dreadful as it seemed to the neighbors and friends of the victims—and those neighbors and friends were the triers of the accused—was, Indian habits and modes of warfare justly considered, a lawful act of war.

Such were the men and such were the times that impressed upon the early character of this city and this community a stamp of honor, that

it may well be hoped will long survive, to illustrate their memories when they have departed.

In 1826, Mr. William L. Dunovan, Mr. John Green, Mr. Debolt, and others, emigrated from Ohio, travelling by wagons across the country, and settled in the vicinity of Ottawa, where they yet reside; and this was the commencement of that vast current of eastern emigration, that has made our cities and our plains, in the short space of a quarter of a century, rival in populeusness, in wealth, and we hope it may be said without either invidiousness or vanity, in character, the peoples of a century that inhabit the eastern slopes of the Great Mountains.

During the years 1830, 1831, and 1832, a few settlers continued to arrive; mostly by way of the rivers; and at Ottawa, in 1832, the army of Illinois volunteers, under the command of the illustrious General James E. Henry, was organized, and was marched to the head waters of Rock River, in pursuit of Black Hawk and his army, for the purpose of terminating the Indian war.

The regiment of General (then Colonel) Jacob Fry, now a citizen of Green county, was largely recruited by inhabitants of Ottawa and its vicinity, and composed an important part of the army, which, under the able conduct of General Henry, at the battles of the Wisconsin and Bad Axe, terminated the Indian war by the defeat of Black Hawk, and restored peace and safety to the settlements. Posterity ought to know, that to General James D. Henry, eminently more than to any other man, the country was indebted for the successful termination of the Black Hawk War; and it is not unfit that they should also know, that while the Commanding General was surrounded with embarrassment and disaffection—proceeding both from superiors and inferiors—Colonel Fry stood manfully by him, not only in the field, where his foes could be met face to face, but also in the Council and the Cabinet, where some of the most powerful of his foes were concealed behind masked batteries.

The termination of the Black Hawk War, concurring with the attention that Chicago had already excited in the Eastern States, led, after 1832, to a more rapid settlement in the town and surrounding country. Settlers continued to arrive by the rivers, and emigration began to be established by way of the Lakes. The line of the Illinois and Michigan Canal was established, and its importance, as the connecting link in the longest inland navigable waterway in the world, attracted to this spot the attention of all classes of men, not only in the Eastern States but in Europe. Accordingly, with the commencement of the canal in

1834, capitalists of enterprise and skill, principally from New York, with a few from Canada and Europe, repaired hither to engage in the great enterprise of its construction. These brought with them, in the course of the few succeeding years, many thousand laborers, generally Irishmen, with and without families, by whose skilfull labor, after a suspension of the work from 1844 to 1846, it was at last, in 1848, finally completed.

This work, from its known certain ultimate necessity and importance, was commenced and prosecuted nearly to completion in advance of the agricultural wants and even resources of the country. All supplies—except moderate quantities of fresh beef and of wheat—at the commencement and up to the time of the suspension in 1844, were drawn from Eastern and Southern markets. Pork, salt, beef, bacon, flour, beans, iron, tools and powder, were all imported, at high prices, up to 1844. Almost all men's attention, business and enterprise, up to that time, were connected with the work on the canal. Hence its stoppage prostrated, for the moment, the whole business of the country. But the men who had been engaged in this business had good eyes and ready hands; they saw the fruitfulness of the land, and were not slow to avail themselves of it. While for the time being it ruined the contractors, it saved the laborers; they scattered themselves over the country; the land was fruitful and cheap, and thousands of them are at this day wealthy farmers, who would otherwise have perished in their labor, or have remained laborers yet.

The contractors generally were that sort of men that nothing except cannon balls or the hand of God can keep prostrate. Quickly availing themselves of the resources of the country, whether by agriculture, trading or manufacturing, they soon were again prosperous, and at this day are almost universally men of justly earned wealth and character.

The circumstances of its position already alluded to, attracted to Ottawa beside the Irish population, large numbers of French and German emigrants, and these now form a large element of our population. The French are generally skillful artisans and industrious traders; sober, intelligent, honest and thrifty. The sober, steady industry of the Germans is well known everywhere. By these means, arts and tastes have been introduced that seem to have a civilizing influence upon this community.

The unsurpassed agricultural capacities of the country surrounding Ottawa, the high rate of profit on the capital engaged in it, and the rapid appreciation of the value of real estate—both rural and urban—the necessarily vast and rapid expenditure of capital for improvements,

building of houses, fences, barns, and the purchase of agricultural implements and stock has always absorbed, at a high rate of interest, the rapidly accumulating money capital of the country.

The vast capital, skill and machinery, the ease and cheapness with which they are transported from thither here, and the want of mechanical skill and knowledge among our citizens—who are generally bred to different pursuits—are causes which may make it surprising that the manufacturing interest should so soon have made so heavy and permanent a lodgment among us as it has. But the demand for the more cumbersome and expensive of agricultural implements, such especially as reapers and wagons, has already led to an employment of the unsurpassed manufacturing advantages afforded by the vast water power, and abundance and cheapness of coal in their construction, to an extent, exceeded by few cities, east or west, perhaps by none of equal population. Another enterprise, vast in extent and novel in character, has sprung up among us, and was established and is carried on wholly with the capital of our own citizens, viz: the manufacture of starch.

A few years ago it was discovered that Starch could be manufactured cheaply and of superior quality from Indian corn; and a further fact was also discovered that, by a slight variation of the process of manufacture, an article of diet could be produced of a kind likely to find access to the tables of those who value choice food, and yet at a price that would place it within the reach of the million.

Those who were possessed of a knowledge of its mode of production explored a great portion of the United States in quest of the most eligible place for establishing its manufacture on a large scale, and unhesitatingly selected Ottawa, as combining greater advantages in that respect than any other city in the Union.

The result has been that upwards of one hundred and fifty thousand dollars have been invested in permanent capital, and a manufactory has been established here surpassing any other in the world in capacity for manufacturing starch—both for the laundry and the table—and the quality of which, for both purposes, is unequalled.

It was also discovered that Glass could be manufactured here and a company was formed—called the Ottawa Glass Company—which opened their works about one year ago, since which time they have manufactured 1,800,000 square feet of glass, giving employment to a large number of people. It is said that sand for the purpose of manufacturing glass is found in inexhaustible quantities all around the city, and is the best to be found anywhere in the United States. The company are constantly

increasing their manufacturing facilities, in order to supply the increasing demand for their glass and we doubt not that ere long there will be several factories of the kind in Ottawa, giving employment to hundreds of hands, and this city will be looked upon as the great seat of glass manufacture.

The manufacture of agricultural implements of all descriptions, carriages wagons, pumps, sash, doors and blinds, is carried on very extensively in the city. There are also a large number of flouring mills and elevators, wholesale and retail, dry goods, grocery and drug stores, all of which are doing an extensive business, supplying the country from fifteen to twenty miles around. What with her great water power, coal mines, and every other natural advantage, and the great enterprise of her citizens, we believe Ottawa is destined to be ere long one of the leading cities of the State, with a population of twenty thousand inhabitants.

It only remains to say, that all the parties who have been engaged for any considerable time in our leading manufactures, have realized fortunes thereby—and those who have commenced more recently, appear to be pursuing their business with both the same prospect and expectation before them. Could the holders of the vast capital now accumulating and lying comparatively idle in the great money centers of the east, but know the security and productiveness of their funds, if invested in our manufacturing interest, great benefit would result to all parties thereby. Yet time, industry, and the vast resources of the country are rapidly accomplishing here, that which is more slowly obtained elsewhere, the accumulation of a money capital commensurate to the vast enterprises demanding and richly requiring its use.

* To find the leading business houses of the city see our editorial review.

SCHOOLS.

The sparse population of every new settlement, the difficulty of supplying the daily wants of life, and the labor required to subdue the wildness of nature, are impediments almost insurmountable in the way of any well organized school system. Such were some of the difficulties to be overcome by the first settlers of Ottawa; hence time, labor, and many self-denials were required to obtain any kind of schools.

But arrangements were finally made in 1828, and Horace Sprague was employed to teach the first school ever organized in this county, and

within what is now the city limits, in a little log cabin, built in 1825, by Mr. Henry Allen, for a dwelling, on the south side of the Illinois River, on what is called "the point," overlooking the Illinois River and mouth of Fox River.

A Mr. Kirkpatrick taught the next in the same house; Mr. David Walker druggist, (late of this city), was one of his pupils. He was followed by Mr. Allen, (not the man who built the house), who also occupied the same house.

Some years after Mr. Alonzo Sawyer opened a private school in the Mechanics' Hall, and continued the same for several terms. He resigned in 1845, and removed to Chicago, and there established a young ladies' seminary. Many of those who attended his school are now engaged in business in the city.

Mr. T. Hampton succeeded him in the same building, and taught from 1845 to 1852; at which time he left the business and began to publish a paper called the "*Ottawa Republican*," with which he was connected till about 1865.

Several young ladies' schools were commenced also from time to time, and continued, with various success, from one to three terms.

The most of the schools up to this time were private, as the town at this date did not own a single school house.

The system of the first school efforts was evidently not good, as pupils were allowed to commence when they chose and pay only for the time they were present, which had a tendency to make them irregular. Again, under the then existing circumstances, the organization and classification of the schools were necessarily very imperfect. This was partly owing to the fact that, at that time there were several districts, but no general board of education, and partly to the want of suitable buildings in which to properly classify the scholars; in addition to this there was too great a variety of text books to admit of proper classification. Under such a state of things the teachers could not do themselves justice nor their pupils.

But as the town increased in wealth and population, the people sought relief from these necessary imperfections. In the winter of 1854-5, while the Legislature was in session, a meeting of the citizens was called, a petition was drawn up and sent to the Legislature, praying for a special law giving the city of Ottawa the authority to elect a board of education—one member from each ward—with full power to organize and regulate the public schools of the city. But to organize schools as the city then needed demanded money—buildings were

wanted. A special meeting was called in the spring of 1855, and the authority was given, by a vote of the people, to the Board of Education to levy a tax of one per cent. on the whole value of the property in the city, to enable them to erect suitable school edifices, and to defray the expenses of the schools.

To organize a good system required much thought and experience, hence, among the citizens, it was not strange that there were, for a time, conflicting views in regard to the best system. A portion of the people wanted several small houses in the different wards for the younger pupils, and one large central building for the more advanced, to be called the High School. There were some reasons in favor of the High School plan, but there were more and weightier reasons against it; and as the Board had full power, they determined upon the following plan, viz: to erect two large three-story brick buildings, one in the third, and one in the fifth ward, that season, (1855,) and as soon thereafter as practicable to put up three others, to be located, one north of the Feeder, one east of Fox River, and one south of the Illinois River, and then to erect the central High School edifice. This plan evidently proved the wiser of the two, for at that time there were not advanced scholars enough in the city to fill one room in a High School. It was found necessary to prepare them before they could bear an examination for such a school.

The Board accordingly went forward with their plan and put up and furnished the two large houses, at a cost of \$25,000; but the people thought the Board extravagant in their preparations, they only completed two stories—four rooms in each building—which could accommodate sixty pupils in each room, or four hundred and eighty scholars in all; but this number, the people said, “was twice as large as had ever been in attendance hitherto at one time.” But the Board were careful in electing energetic and experienced teachers; regulations of a thorough system were prepared, printed and distributed among the scholars; by the regulations, among other things, it was required that all the pupils of the same grade should have the same text books in all the schools of the city, and that they should attend punctually or forfeit their claim to a seat, thus obviating at once, two great impediments in the advancement of the scholars.

Under this system the schools had not been in operation one month, before it was found that more room was needed. The Board immediately made arrangements to finish off the other story in each building; as soon as they were completed they were filled by waiting children, and

many more were anxious to gain an entrance but could not for want of room. The Board then began to open temporary side schools, thus five branch schools sprang into existence.

At the present time, April, 1869, there are seven school buildings in the city—all of brick—and capable of accommodating fifteen hundred pupils.

The organization of these schools is on the plan of the Graded Free School System, which offers to educate every child, rich or poor. This it does on the principle that the wealth and power of a nation consists mainly in an educated manhood. In 1855 there were in attendance in all the schools of the city about 125 pupils. Last year the whole number of different pupils who attended the public schools was 1899, and the average number attending 1106, thus showing the prosperity and advancement of the school system of Ottawa, under its present management.

Superintendent of Public Schools, T. H. Clark.

BOARD OF EDUCATION.

1st Ward, George Markle,
2d Ward, John Stout,
3d Ward, John Paul, M. D. (pres't Board),
4th Ward, Thomas R. Courtney,
5th Ward, Thomas Spencer,
6th Ward, John Hoban,
7th Ward, John Fulton,
Thomas W. Phelps, Clerk,
John F. Nash, Treasurer.

FIRST WARD SCHOOL.

Located on North Superior st, one block east of Fox River House. Miss Cornelia Delano, principal, Miss Fanny A. Allen, asst.

SECOND WARD SCHOOL.

Located east side York st. bet. Congress and Pearl. Miss Mary A. Reed, principal, Miss Susan Hise, asst.

THIRD WARD SCHOOL (INCLUDING HIGH SCHOOL.)

Located east side Columbus st. bet. Jackson and Lafayette. T. H. Clark, principal, Miss Harriet M. Case, 1st asst., Miss S. Lucella Dimock, 2d asst., Miss Alice C. Titlow, 3d asst., Miss Lizzie E. Lambert, 4th asst., Miss Jeanette E. Nelson, 5th asst.

FOURTH WARD SCHOOL.

Located north of Feeder Bridge. Miss Amye B. Potter, principal, Miss Lucy A. Green, 1st asst., Miss Jennie M. Bailey, 2d asst., Miss Phebe A. Hopper, 3d asst., Miss Louise E. Rochel, 4th asst.

FIFTH WARD SCHOOL.

Located s e cor. Clay and Madison sts. William Jenkins, principal, Miss Ann E. Smith, 1st asst., Miss Bridget A. McInhill, 2d asst., Miss Mary Hickling, 3d asst., Miss Bridget McCabe, 4th asst., Miss Jenny E. Dudgeon, 5th asst.

SIXTH WARD SCHOOL.

Located s w cor. Hardin and Madison sts. Miss Lottie C. Willard, principal, Miss Ellen Gillen, 1st asst., Miss Mary Farrell, 2d asst.

SEVENTH WARD SCHOOL.

Located s e cor. Glover and State sts. Samuel E. Beede, principal, Miss Mary Eichelberger, 1st asst., Miss Kittie E. Worthingham, 2d asst.

LOCAL SCHOOLS.

Academy of St. Francis Xavier (under care of the Sisters). Located cor. Washington and Paul sts. All communications should be addressed to the "mother superior."

French Protestant School, Mr. A. and Miss L. Degen, teachers. Located 49 LaSalle st. (up stairs).

German Catholic School, located e s Sanger bet. Jackson and Jefferson. G. B. Maeler, teacher.

German Lutheran School, located n s Jefferson bet. Chesnut and Sycamore. Frederick Lahushen, teacher.

OTTAWA CHURCH DIRECTORY.

BAPTIST CHURCH.—Rev. A. Cleghorn, Pastor, n s Jefferson, near Culumbus street. Services 10½ a. m. and 7½ p. m.

CATHOLIC CHURCH.—Rev. Patrick Terry, Pastor, e s LaSalle near Washington. Services 10½ a. m. and 7½ p. m.

FIRST PRESBYTERIAN CHURCH.—Rev. L. Y. Hayes, Pastor, e s Clinton near Madison. Services 10 a. m. and 4 p. m.

GERMAN CATHOLIC CHURCH.—Rev. K. Kalvelage, Pastor, s e cor. Jackson and Sycamore. Services 10½ a. m. and 7 p. m.

GERMAN LUTHERAN CHURCH.—Rev. H. Fruechtenicht, Pastor, n s Jefferson, bet. Chesnut and Sycamore. Services 10½ a. m. and 7 p. m.

FRENCH CONGREGATIONAL CHURCH.—(no pastor) s e cor. Main & Buchanan.

CONGREGATIONAL CHURCH.—Rev. M. K. Whittlesey, Pastor, e s Columbus bet. Jackson and Lafayette. Services 10½ a. m. and 7½ p. m.

METHODIST EPISCOPAL CHURCH (South Ottawa).—Rev. James Bush, Pastor, n w cor. Church and Bloomington. Services 10½ a. m. and 7½ p. m.

METHODIST EPISCOPAL CHURCH.—Rev. D. J. Holmes, Pastor, n w cor. Columbus and Jefferson. Services 10½ a. m. and 7½ p. m.

GERMAN METHODIST EPISCOPAL.—.....Pastor, w s La-Salie near Jefferson. Services 10½ a. m. and 7½ p. m.

PLYMOUTH CONGREGATIONAL CHURCH.—Rev. E. N. Lewis, Pastor, s s Madison opposite Fulton. Services 10½ a. m. and 7½ p. m.

PROTESTANT EPISCOPAL CHURCH.—Rev. Coan just removed, n w cor. Jefferson and Clinton. Services 10½ a. m. and 7½ p. m.

PRESBYTERIAN CHURCH, (South Ottawa).—Rev. L. M. Gates, Pastor, n s State bet. Church and Glover. Services 10½ a. m. & 7½ p. m.

CITY GOVERNMENT.

HENRY A. SHULER, Mayor.

R. N. WATERMAN, City Clerk.

FRANK F. BROWER, City Attorney.

W. H. BULLEN, City Treasurer.

PATRICK RYAN, City Supervisor.

JUSTUS HARRIS, City Marshall.

WILLIAM S. EASTON, City Collector.

PETER PHELPS, City Assessor.

ALDERMEN.

1st Ward, William E. Bell, F. L. Fiske.

2d Ward, William Thomas, A. G. Freeman.

3d Ward, H. P. Bruner, ———

4th Ward, John Leonard, Charles Clifford.

5th Ward, John Colwell, William Osman.

6th Ward, Patrick T. Burke, E. W. Bosserman.

7th Ward, H. P. Moore, W. W. Calkins.

Council rooms corner Madison and Fulton Streets.

Fire Department.

Chief Engineer, J. W. Deans; Asst. Eng. Daniel Maher. Niagara

Engine, No. 1, and Undine, No. 2. Located cor. Madison & Fulton sts

Supreme Court.

Supreme Court, Third Grand Division of Illinois. Court held second Tuesday in September each year. Sidney Breese, Chief Justice; Chas. B. Lawrence, Associate Justice; Pinkney H. Walker, Associate Justice; W. Bushnell, Attorney General; W. Good, Sheriff; Woodbury M. Taylor, Clerk.

Probate Court.

This Court meets third Monday in each Month. P. K. Leland, Judge; A. B. Moore, Clerk.

County Court.

This Court meets first Monday in January, Third Monday in March, and first Monday in September. P. K. Leland, Judge; A. B. Moore, Clerk; Walter Good, Sheriff.

Circuit Court.

Terms held as follows: First Monday in February, second Monday in June, and first Monday in November. E. S. Leland, Judge; C. H. Hook, Clerk; Charles Blanchard, State's Attorney; Walter Good, Sheriff; George M. Leland, Master in Chancery.

Ottawa Academy of Natural Sciences.

Organized March 6th, 1866.

OFFICERS.

W. W. Calkins, President; W. E. Bowman, L. E. Gibbs, Vice Presidents; John Paul, M. D., Secretary; Dr. A. E. Gibbs, Treasurer; Col. D. F. Hitt, Hon. J. D. Caton, L. L. D., John Paul, M. D., Rev. C. H. Force, Dr. R. M. McArthur, Hon. W. Bushnell, Dr. L. N. Dimmick, Dr. A. E. Gibbs, Hon. J. B. Rice, W. W. Calkins, Esq., Trustees.

Meetings the first Thursday in every month at Dr. John Paul's office.

Benevolent Institutions and Societies.

INDEPENDENT ORDER OF ODD FELLOWS.

Ottawa Lodge, No. 41, meets every Thursday evening. Hall, Reddick's Block, e s Court House Square. B. F. Bole, N. G.; S. A. Clark, V. G.; J. O. Harris, R. S.; N. S. Campbell, P. S.; J. G. Stone, T.

Lessing Lodge, No. 326, meets every Wednesday evening. Hall, cor. Court and Madison.

Daughters of Rebecca, meet first Tuesday in each month. Hall, Reddick's Block. B. F. Bole, N. G.; J O. Harris, Sec.

Ottawa Encampment, No. 33, meets 2d and 4th Tuesday evenings. Hall Reddick's Block. P. Ryan, C. P.; G. Jekyll, H. P.; C. G. Schrader, S. W.; N. S. Campbell, J. W.; Charles Snow, Scribe; J. G. Stone, Treasurer.

Odd Fellows' Mutual Aid Association. The object of this Association is to afford the benefit of life insurance, to a limited extent, to Odd Fellows in good standing within respective Ldges. Member's fee from two to five dollars, and on the death of any member his heirs receive a sum representing one dollar for each member of the Association and the surviving members are assessed one dollar each for future benefits. Jeremiah Wood, President; A. D. Beck, Vice President; J. O. Harris, Secretary; J. G. Stone, Treasurer.

MASONIC.

Occidental Lodge, No. 40, A. F. and A. M. Organized 14th October, 1844. Regular communications, 1st and 2d Mondays of each month at the Masonic Hall, Metropolitan Block, Main street.

Officers, George J. Burges, W. M.; Robert Henning, S. W.; Gilbert Goff, J. W.; T. H. Clark, Sec'y.

Humboldt Lodge No. 555, A. F. & A. M.: organized March 1867. Regular communications 2d and 4th Fridays of each month at the Masonic Hall, Metropolitan Block, Main street.

Officers, Joseph Gondolf, W. M.; Henry Koch, S. W.; G. W. Fuchs, J. W.; Herman Alschuler, Sec'y.

Shabbona Chapter, No. 37, R. A. M.; organized Oct. 30d, 1857. Regular convocations 1st and 3d Wednesdays of each month at the Masonic Hall, Metropolitan Block, Main street.

Officers, Henry F. Clark, H. P.; R. M. McArthur, K.; John Paul, S.; E. L. Herrick, Recorder.

Ottawa Commandery, No. 10, Kt. Templar, organized October 23d, 1861. Regular conclaves, 1st Tuesday of each month at the Masonic Hall, Metropolitan Block, Main Street.

Officers, John F. Nash, E. C.; Henry F. Clark, G.; Edwd. H. Smith C. G.; T. H. Clark, Recorder.

FRENCH MUTUAL SOCIETY.

Bureau, Jean Martin Netschelm, President; Prosper Tisler, Vice-President; Henry Kock, Secrétaire; Charles Viedement, Tresorier.

This society started in 1856 and has one hundred members and is in a flourishing and prosperous condition.

YOUNG MEN'S CHRISTIAN ASSOCIATION.

Regular meetings, third Monday evening each month, and

devotional meetings every Monday evening, at their rooms in Leland's & Bushnell's block, west of Court House. Library and Reading room open every day and evening.

P. K. Leland, President; T. D. Catlin, Secretary.

OTTAWA GAS LIGHT & COKE CO.

Organized August 15, 1855. Capital, \$45,000. Lorenzo Leland, Pres.; S. B. Gridley, Sec. Directors, W. H. W. Cushman, Richard Thorne, E. Y. Griggs, S. B. Gridley.

Office and works cor. Jackson and Clinton sts.

OTTAWA, OSWEGO & FOX RIVER R. R. CO.

Directors, W. Bushnell, W. S. Streator, Ralph Plumb, R. E. Tuler John W. Chapman, L. B. Jackson, Joseph Jackson, Samuel W Rowe, J. P. Black, J. G. Nattinger, and D. F. Cameron.

Officers, W. Bushnell, Pres.; D. F. Cameron, Sec.; R. Plumb, Treas.

Thirteen miles of road built, viz: from Wenona on Ill. Cen. R. R. to Streator, the centre of the Great Vermillion coal measurer. Projected line from Streator via Ottawa, Dayton, Millington, Yorkville, Oswego, Aurora on Fox River, to Geneva, there connecting with Chi., & N. W.R.R., and now under contract to be built within eighteen months after a certain condition is complied with by the company, to-wit: to raise by local subscription, the sum of \$650,000, \$600,000 of which is already subscribed.

Newspapers.

THE OTTAWA STATESMAN.—This large and finely printed journal deserves more mention than our space will permit. It is a new paper, now on its fifth month, and its success is most astonishing. We prophesy that it will be, ere many years, one of the foremost of our interior journals, in points of reliability and circulation, to be found in this State. It is published by C. H. Hayes, Esq., well known as an army correspondent, and a successful publisher, during the past four years, in the West. Its editorials (which are Democratic of the sharpest kind), as well as its admirable agricultural department, are presided over by J. F. C. Hayes Esq., a writer of many years experience upon leading Eastern journals. Its general and local writing is supervised by the publisher in person. As a localist, the Major is hard to excel, and the *Statesman* is, under his direction, one of the liveliest, spiciest, and best printed papers we have ever seen. In addition, Mr. H. has a very fine, new job office, and executes first class work of every descrip-

tion. To advertisers, the *Statesman* offers rare advantages, as it circulates largely in Will, Grundy and Lexington counties, and is pushing its way to remote points, where ordinary county papers do not reach.

THE OTTAWA FREE TRADER, published by Osman & Hapeman, was established in May, 1840, and has not failed to be issued regularly every week from that day to the present. It is not only the oldest paper published in LaSalle county, but, with the exception of three, the oldest paper published in the State. It has always had a larger circulation than any other paper published in the county, and has the largest circulation of any published in the county now. The present senior editor has been connected with the paper, with the exception of about a year and a half, since its commencement. Its value as an advertising medium is best attested by the evidence its columns give of its appreciation as such by business men, not only all the space given to advertisements in papers of the better class being fully occupied, but the publishers being obliged, in addition, to issue a weekly supplement of from six to twelve columns to be able to do justice to their advertising patrons.

THE OTTAWA REPUBLICAN was established in 1852, by Hampton & Kelly, who purchased the office of the old *Constitutionalist*, owned by Lowry & Gedney. A short time ago Messrs. Corwin & Radcliffe became its proprietors, since which time it has grown considerably in favor. Hon. Mr. Corwin is its political editor, whose name is sufficient to prove its value in that department. Mr. Radcliffe is the local editor, who may most always be seen going about the city hunting "locals," one reason why he is so much appreciated. It is a neatly printed, nine column paper, containing a large amount of original and selected reading matter, and we believe it is the largest Republican paper in the Sixth Congressional District of Illinois, and is rapidly increasing in circulation. Business men should make a note of this paper, and through its columns show to the public what goods they have to sell and where they may be found.

THE CENTRAL ILLINOIS WOCHENBLATT, a weekly German paper, devoted to the interests of the Germans of Central Illinois. It is a splendid seven column sheet, beautifully printed, and is edited by that well known and respected gentleman, C. W. Denhard, Esq. (the popular music teacher of the city), whose locals are of the best kind. It has only been established one year, but has a large and increasing circulation, showing that it is well appreciated—it being the only German paper between Chicago and Peoria. It is a good medium through which business men can reach the German population, of the county as well as the city. There is also an English and German job printing office connected with the establishment, where all kinds of book and job printing is executed in the best style of the art; also a bookbindery, the only one in this section of the country, where all kinds of fancy and plain binding is done with neatness and dispatch, with a view to cheapness. The public should make a note of this office, and remember its location, 135 Main street.

GENERAL EDITORIAL REVIEW

EMBRACING

Manufacturers and Prominent Business Houses

IN THE

City of Ottawa, Illinois.

CHILD & BRO., THE BOSTON BOOT AND SHOE STORE.

This well known house has been established over twelve years, and has a reputation through the Eastern and Western countries of which they may justly feel proud. The headquarters of the firm are at Boston, Mass., under the personal superintendence of C. C. Child, Esq., where they manufacture every description of boots and shoes of the latest styles. They have also a branch establishment at Davenport, while Mr. A. C. Child manages the fine store here in Ottawa, where he has established a business second to none west of Chicago. This store is well known for forty miles around Ottawa, and it contains a larger stock and greater variety to select from than any other store in the West.

We would call the particular attention of ladies to the store of Child & Bro., as they have always on hand an endless variety of New York and Philadelphia make, which they are enabled to sell at lower prices than can be found elsewhere.

The proprietors of the Boston Boot and Shoe Store are whole-souled and enterprising gentlemen, who believe in small profits and quick sales, and they are determined not to be beaten, either in quality or price.

It is to the interest of one and all to inspect this large stock and hear their prices—the lowest in the city—before investing their money elsewhere.

W. S. EASTON'S INSURANCE AGENCY.

This gentleman is the responsible agent for some of the most reliable life and fire insurance companies in this country, and he is well qualified to represent the companies he is now agent for. Mr. Easton has had a large and extensive experience in the insurance business, and his having

been a resident of Ottawa for over eighteen years has inspired confidence among the merchants and business men of this city and county.

The Connecticut Mutual Life, and the old Hartford Fire, are included in his agency list, and we would wish to point out a few advantages and inducements these two well known companies offer. The Connecticut Mutual Life was organized in '46, has a perpetual charter, and is the largest mutual life insurance company there is extant; its assets (\$23,000,000) have been acquired by over twenty-two years' prudent and economical management, without the aid of a single dollar of original capital, and its dividends have averaged over fifty per cent. annually; its responsibility is undoubted, while for every \$100 of liabilities it has \$154 of assets.

The old Hartford is backed up by a valuable experience and prestige of fifty-eight years successful business, and although always known as an enterprising company, its standing as to reliability is one of the best in the United States. Its resources exceed \$2,000,000, yielding a cash income of \$5,000 per day.

In addition to these two companies, Mr. Easton is agent for the Passenger Accidental Co., and a number of other fire and life companies, and all those wishing to insure may depend on all representations made at this reliable agency.

NELSON CARD, WHOLESALE WINES AND LIQUORS.

To those inquiring after good wines and liquors we would refer them to our friend, Nelson Card, Esq., who keeps constantly on hand a large supply of the best brands to be found, and sells the same on a small margin, as he believes in "small profits and quick sales." We believe he is the largest wholesale liquor dealer in the city, having the two largest establishments, located at number one hundred thirty-three Main street, where a sample room is attached. Mr. C. has been in the city about one year, and comes to us well recommended. He has had large experience in the business in New York State, Ohio, and other places, consequently he just knows where to buy at first hands and cost, thus saving the profits of middle men. He has constantly on hand a full supply of bar fixtures. We bespeak for Mr. Card an extension of his patronage, as he is an obliging gentleman, and we believe one in whom the fullest confidence may be placed. See his advertisement.

O. TRASK, JEWELER, &C.

We have great pleasure in calling the attention of the public (the ladies in particular) to the fine store of the above named gentleman. Mr. Trask has been in his business for over twelve years, and though he only

came to Ottawa five years ago, he has gradually and steadily increased his business till he now stands at the top of the tree. There is always to be found in this store a greater variety and larger stock than in any other in the city and we believe, number one. Mr. T. does a larger business than any other in the county. He has always on hand a fine assortment of watches, clocks, jewelry, &c., and in fact everything usually to be found in a first-class jeweler's store, which he sells at as low prices as the market will afford. Mr. Trask employs none but experienced hands and those wanting any manufacturing, repairing, engraving, &c. done, cannot do better than to entrust their orders to this gentleman, who guarantees all work, and we feel confident he will give universal satisfaction to all who extend their patronage to him. (See his adv.)

ALSCHULER & CO., MANUFACTURING CLOTHIERS.

The sterling house of Alschuler & Co, was established in 1853, by A. Alschuler, Esq., who is a practical workman, having learned his business in France and is considered one of the leading tailors of the day. A few years afterwards he associated with him, Herman and Simon Alschuler, Esqs. (his cousins), since which time they have carried on business very extensively. Their store is an elegant one, filled with the latest styles of the choicest clothing, the shelves literally groaning under their burden, all of which they offer at remarkably close figures. And whether it be the New York swell or the country farmer, each can alike have their tastes satisfied at this establishment. The motto of the Messrs Alschuler is "Encourage home enterprise" and the "one price cash system." They adopted that plan some time ago and find it to work remarkably well, as by buying and selling the same for cash they thus save the profits paid to middle men. They defy eastern competition as they manufacture every article on their shelves themselves and it is our opinion that they will succeed in driving out of the western market the eastern shoddy goods, and keep the money in circulation at home, which is a noble example for our western merchants and manufacturers. This firm has worked to establish correct principles in the clothing business and we wish them great success, as it is our opinion, as well as many others who know them, they justly merit encouragement. They make a speciality in importing damask table cloths, napkins, doilies, towelings, sheetings, &c., direct from Germany, and are thus enabled to offer the same at close figures. Call and see them and test the truth of what we have written and our word for it you will never regret your visit. Their store is in Alschuler's building, 14 LaSalle st. See their advt.

BOWMAN'S GALLERY OF ART.

This enterprising and widely known gentleman came to Ottawa four years since, and soon established himself as one of the best photographers and artists in the west. His work is everywhere both at home and abroad, spoken of and eulogized in the highest terms, while his charges are always in accordance with the class of work executed. His fine rooms are tastefully fitted up with every luxuriance for the accommodation of callers, and are well adapted in every respect for his business, while Mr. Bowman takes the greatest pleasure in proffering every courtesy to either visitor or patron.

In visiting this gallery we were particularly struck with its tasty decoration and its fine collection of pictures, finished in the very best style, and Mr. Bowman has one of the finest assortment of views of Ottawa and vicinity that we have ever seen, while his pictures from life of many men of note both of the past and present age are well worth anybody's inspection and will amply repay a visit. In our own judgment as well being borne out by the universal opinion of an appreciative public, we have no hesitation in saying we believe "Bowman" to be one of the best artists of the day; he defys competition and (we think *we* may add,) criticism.

Everything in the art of photography that can be done is done at this gallery, and Mr. Bowman's "enterprise" has made him spare no expense or trouble. A most complete *view coach* with apparatus is always on hand for making out door pictures and he has every facility for copying old pictures and restoring them to their original life-like appearance.

While Mr. Bowman is classified amongst the best photographers of the United States, he is one of the most energetic of the citizens of Ottawa, (advertising not excepted) and we heartily wish him the success his enterprise and public spirit entitle him to. (See his advertisement on paster.)

OSMAN & HAPEMAN, BOOKS, STATIONERY, ETC.

This sterling firm has been established about four years, during which time it has built up a large trade by honesty and prompt dealing, and always attending to the wants of customers. The senior partner, who has resided in the city so long (only 29 years), is esteemed by all who know him, and Mr. Hapeman, who has resided here about twenty years, has gained the confidence of all with whom he has had dealings, by his gentlemanly and straightforward manner of doing business. In their store may be found all kinds of books and stationery, wall paper, window shades, etc., etc., all of the best quality, which are offered at prices which cannot but suit purchasers. Don't fail to step into the store of

Osman & Hapeman when wanting anything in their line, and test the truth of what we have said, and then thank us for directing you there. Store 18 LaSalle street, west side of Court House.

DANIEL LEAHY, BOOTS AND SHOES.

This is the oldest established boot and shoe store in the city, Mr. Leahy having occupied the same store for over twenty-four years, and his name and make are well known throughout the whole of this part of the State. Mr. Leahy makes a superior kind of boot, and his prices depend entirely on the class of work required, and the fact that he is doing (as he has for many years) a large share of the custom work of the city, is a sufficient guarantee that the work he turns out is good. He employs only experienced hands, and the name of Timothy Riorden, who has taken every prize at fairs held here for the last ten years, will inspire confidence to all who are in want of good boots or shoes.

Ready made goods always in stock, and every inducement offered to the purchaser. See his advertisement.

G. H. SCHNEIDER, CIGARS AND TOBACCO.

No better place can be found at which to do business than G. H. Schneider's, west side of LaSalle street between Madison and Jefferson, which is one of the nicest stores we were ever in, it being a beautifully built and tastefully arranged one, and its appearance in cleanliness and order reminds us of a first class drug rather than a cigar store. Mr. Schneider came to the city about fifteen years ago, and has gradually worked his way up, till now, we believe, he has the first business in the city, and one of the finest stores in the State. The establishment is owned by himself, and consequently he is on little or no expense, and is thus enabled to sell his goods at low figures. He is a practical manufacturer, and we believe employs none but the best workmen, and all work turned out by him is of the best brand. We are considerably of a smoking turn, and have tried his cigars, and pronounce his brands amongst the very best manufactured. His well known "General Sherman" brand is especially worthy the attention of smokers. All kinds of meerschaum and other pipes, as well as cigars and tobacco and smokers' articles generally, are kept in large supply by him, and are sold at wholesale and retail. Country as well as city buyers will do well to make a note of our friend Schneider's store, and call upon him and get his figures, and if he don't satisfy you in price, quality, and kind, gentlemanly treatment, why we will bear the blame for giving this recommendation.

TUTTLE BROS., AUCTION AND COMMISSION MERCHANTS.

These gentlemen have been established in the auction and commission business for eleven years, and have, during that time, had the reputation of being thoroughly *reliable and competent* men. The house was established in Ottawa by C. W. Tuttle, Esq., about four years ago, and by straightforwardness and honesty they have earned an irreproachable name as business men. We need not say anything in commendation of the gentlemanly manner in which Messrs. Tuttle Bros. discharge their duties, as it is well known that they are courteous and obliging to all who may favor them with a call. In addition to their auction business, Tuttle Bros. have always on hand a large assortment of dry goods, clothing, and second hand furniture, and as good quality of goods will be found here as in any other store in the city. Those selling out or leaving the country cannot do better than entrust their orders to this responsible house, where they may rest assured their interests will be looked after. N. B.—Auction sales every afternoon and evening. See their advertisement.

WILLIAM EBERT, BAKER AND COFFECTIONER.

Whatever we may say respecting Mr. Ebert will not make him more favorably known or more respected, as, during the last sixteen years he has been in business, he has been held in high estimation by all who have known him, for the straightforward manner in which he has conducted his business. He is a practical baker and confectioner (and we mean practical), and makes all his own cakes, candies, etc., and Ebert's candy is well known by our young folks (and many old ones) throughout the country. The artificial flowers he manufactures are well worthy of praise, as they are as fine specimens of mechanical skill as we have ever seen. Attached to his candy factory and bakery is an ice cream saloon, where is served in season that delicious beverage, in a tasty mannea, while his rooms are well adapted for the comfort of his guests, whether ladies or gentlemen. He also manufactures fruit ices, water ices, and Italian ices, of which there has been so much talk about of late, respecting their delicious flavor. He may be found at 136 Main street. Give him a call.

B. B. GRIFFITH & SON, BOOTS AND SHOES.

The above gentlemen appear to have learned the true secret of success in business, namely, by "advertising" to inform the public of their location and what they have to sell, and selling their goods cheap. Now this to our mind is absolutely necessary where there are so many of us in the same business, all striving for the ascendancy, and they are to be

appreciated for their advertising without "blow." They have been in business in this city about five years and appear to have made headway by making their well known splendid fits. We have enquired of several of their customers and are informed that no better boots are made than those of the Messrs. Griffith. The senior partner has been in the business over thirty years, and the junior about ten, both being practical workmen, consequently know how to conduct their business to the best advantage and interests of their customers. They also keep constantly on hand a full assortment of Boots and Shoes of Burts celebrated make of New York. and the same may be bought at satisfactory prices. In conclusion we say to those wishing a good and splendid fit. (and who does not) to call upon our friends, Messrs. Griffith, and success will be insured with the first order, which will be promptly executed. Their store is 128 Main street, first door west of the First National Bank of Ottawa.

WEISS, LYON & CO., CONTRACTORS AND BUILDERS.

This firm was organized last January and appear to be making rapid progress in their business. They are general Contractors and Builders, also manufacture sash, doors, blinds, frames, mouldings and all kinds of scroll sawing, planing, &c., and we believe they are competent to do the above, as all the partners are practical workmen and superintend the business themselves, in proof of which, all work turned out by them hitherto, has given great satisfaction. Each of the partners have lived and been in business in the city many years and are well known in this vicinity as honorable and trustworthy gentlemen, and we may add that it is our opinion that all those (and we hope there will be many) who may favor them with an order will have no causes to regret having done so. When wishing anything in their line remember they may be found at their mills and manufactory south corner of Hydraulic Basin.

E. P. READ, DEALER IN HEDGE PLANTS.

We take pleasure in calling the attention and soliciting the patronage of the residents of Ottawa and surrounding vicinity to the above named gentleman and his business. Not only does Mr. Read have the repute of thoroughly understanding the business he is engaged in, but we have heard from the best sources that he is strictly honest and well worthy of patronage and confidence. Mr. R. also grows hedge fences by the rod and he is one of the proprietors of a patent Hedge Setter, a machine which has proved itself beneficial and is greatly recommended for the successful setting out of plants. His experience enables him to keep

none but hardy plants and such that will not disappoint the planter. and we believe Mr. R. will always be found to act up to what he professes, from the fact that he can refer by permission to some of the most prominent persons of the city.

LOUIS GAGEL, BUILDING STONE, &C.

This gentleman has been in business in this city about four years as dealer in all kinds of building stone, lime, &c., also takes contracts for stone masonry of all descriptions, and we are assured that all his work and dealing during that time have given satisfaction. He is a practical workman and superintends the business himself, and all work that he may engage to do may be relied upon as being performed according to agreement, as we believe him to be a trustworthy gentleman. We advise all in want of building stone of any kind, lime, or contracts for stone masonry to let, to call upon Mr. G., on Madison street, adjoining swing bridge.

JOHN G. BALDWIN, GROCER.

The working man often makes enquiries respecting a good grocery store, for the guidance of such we will refer them to our friend "Baldwin." He has only been in the business two years, but judging from the number of customers nearly always to be found in his store we should think he enjoys a large share of public patronage. This argues well for the straightforward manner in which he conducts his business. He keeps constantly on hand a full supply of groceries, provisions, dried and canned fruits, &c., and sells the same at a small profit. We can fully recommend this gentleman to the public as one who always strives to satisfy his customers in price and quality of goods. His store is 41 LaSalle st. Call and see him as he will be glad to see you.

R. F. DYER, PHYSICIAN & SURGEON.

In our review of the professional men of the city, we cannot pass over the name of Dr. Dyer, who graduated in the "American Medical College" of Cincinnati, in 1855, since which time he has had large practical experience. He practised in Newark, Kendall county, about six years and then went into the army, where he remained four years as surgeon in the 104th Ills. Regiment, and was acting medical director to the 14th Army Corps during the latter part of his army career. Shortly after the close of the war he came to Ottawa, where he has been very successful in his profession, and judging from what we hear of the "Doctor" and the fact that he is seldom to be found in his office, we arrive at the conclusion that he is "truly" a physician and surgeon,

and we believe a no more kind and courteous one can be secured than Dr. Dyer. His office is n w cor. LaSalle and Madison sts.

JOHN SHARP, PHYSICIAN AND SURGEON.

Although Dr. Sharp is not so widely known as some other professional gentlemen, yet we believe he is making steady and sure progress in the profession in this city. He graduated in "The College of Physicians" and Surgeons," of New York, about two years ago, and has resided in Ottawa a little over a year. During that time, we are assured, he has proved himself an efficient doctor, and we think, along with others, that ere long he will be classed among the leading physicians of the day. When wanting professional aid, remember that he may be found at 33 LaSalle st. (up stairs).

A. D. BECK, CONTRACTOR AND BUILDER.

This gentleman has been in the city as contractor and builder for the past 16 years, having put up some of the finest and most substantial buildings in the city during that time, amongst which are the Baptist Church and E. Y. Grigg's residence, both of which, as well as others put up by him, are ornaments to the town, and reflect great credit upon the builder. He is classed amongst the leading contractors in this section of the country, and is held in high estimation by all those who know him and with whom he has had dealings, as an honorable and upright gentleman; and as he acts up to the letter of his agreement. He also builds all the bridges in this city. The above facts should be borne in mind by all those wanting any kind of building done, and call upon Mr. Beck and get his figures, and our word for it they will be as low as can be afforded. His shop is corner of Jefferson and LaSalle-st.

FISKE, STRICKLAND & WING, CLOTHIERS, W. AND R.

This House has always held a proud position with both the business community and public generally, the name being well and familiarly known in LaSalle and all the surrounding counties. It has been established over ten years, and has always in stock a large assortment of clothing, gents' furnishing goods, hats and caps, trunks and valises, always getting in the latest styles on their first introduction into the world of fashion. This is a *strictly One Price House*, and we advise country merchants that they will find its prices lower than can be found in Chicago. *The Merchant Tailoring Department*, where none but experienced hands are employed, is under the superintendence of Mr. I. N. Beem, who is himself a practical cutter, and one, to our mind, who is very hard to beat, and we can guarantee from our personal ac-

quaintance of his cut, that he will give general satisfaction. (See their advertisement.)

HALL & MUBPHY, FURNITURE DEALERS.

This is a first class house, and deserves more notice than our space permits. It was established about three years since, and has been very successfully managed, principally by R. Murphy, Esq., the latter partner. Their store is filled with the choicest furniture, of the latest styles, and in looking over the same we were reminded of our large Chicago houses, for nothing can be asked for in the cabinet line that cannot be produced, while the prices of the articles are considerably less than we have been asked for in other places. We believe this is one of the largest establishments of the kind west of Chicago, and is constantly growing larger. They make a specialty of undertaking, and are sole agents in Ottawa for the "Western Elastic Sponge Co.," of Chicago, whose mattresses, pillows and cushions have gained such great popularity of late. We have used them ourselves, and can confidently say that we believe them to be the best in the market for cheapness, durability and comfort. It is Mr. Murphy's intention to always sell (as he hitherto has done) his goods on a small margin, and warrant them to be as represented, for he believes that by acting in this manner in the past he has made many friends and customers. This Hall & Murphy furniture depot may be found at 37 LaSalle street.

EAGLE AGRICULTURAL WORKS.

The proprietors of this establishment, Mr. J. E. Porter, is one of the young sterling men of the city and commenced business but a few years since, and though he started with a good deal of opposition, he has steadily and gradually increased his business till his works now stand second to none in this district. Mr. Porter has been a resident of Ottawa for upwards of ten years, and by his straight forward conduct he has justly earned for himself a good reputation for honesty and fair dealing, and all who have hitherto extended their patronage to him, will give him credit for turning out the best of work in every respect. The Eagle Agricultural Works have every facility for carrying on the business, there being large and commodious blacksmith, wood, paint and wagon shops attached to their works, with experienced workmen in each department. Mr. Porter is enabled to sell at as low prices as any other house in the Western States.

They manufacture at these works, wagons, sickles, mowing knives, buggies, &c., and in fact all kinds of farm implements, and Mr. P. makes a specialty of *Barber's Riding and Walking Plow*, the best article in

that line in the market. We would call the especial attention of the farmers to this gentleman's work and we feel sure every order will be met with attention and despatch, and that satisfaction will be given in every case.

LEWIS & LELAND, ATTORNEYS.

Mr. Lewis has resided in this city for fifteen years, eight of which he has practised law. Mr. Leland was raised in the city, and admitted to practice about three years ago. They are both in good standing in the city and vicinity as professional gentlemen, having proved themselves to be what they are called, namely, "lawyers." They also do a general collecting business, and we will say for the guide of those requiring legal aid, or collections made, they cannot go to a more reliable and responsible firm than Messrs Lewis & Leland, as they are gentlemen in whom the greatest confidence may be reposed. TO THE PUBLIC: When you want to find their office, remember it is over Koch & Beck's drug store, cor. Madison and LaSalle str.

GEORGE N. CASH, BOOKS AND STATIONERY.

Though but a new comer to Ottawa, Mr. Cash has fully shown to its citizens that he intends to merit their patronage, by keeping always on hand what they want, and selling at low and reasonable figures. Making books and stationery his principal business, he combines with it *wall paper*, picture frames, window shades, curtain fixtures, tassels, etc., and fancy goods of all kinds. Whatever he has *not* got in his line of business and its different branches, Mr. Cash will do his utmost to procure, and will be satisfied if he has been able to meet the wishes of his patrons with a small remuneration to himself. It is to the interest of all to inspect his stock of goods, and especially of *wall papers*, which may be obtained here *ready trimmed*, and we feel confident that every one will meet with courtesy and fair dealing. Mr. C. is continually receiving large and complete assortments for the spring and fall trades, and we believe at the present time he has one of the best and largest selections of wall paper in the county.

JAMES H. BARRETT, INSURANCE AGENT.

This gentleman is the local agent for the popular and far famed Washington Life Insurance Co., a company that is *thoroughly* reliable, and offers great inducements to policy-holders. The Washington is a great public favorite, and the increase (as their record tells us) of business last year over the previous year, was greater than that of any other cash company. Their cash assets are over one million five hundred thousand dollars (\$1,500,000), increasing more than \$2,000 per day

over all losses and expenses. They issue policies on all approved plans, and combine all the inducements of a mutual and stock company—avoiding the faults of both—with *stability* thoroughly tested by time. The Washington is *known* to be responsible, and all those who have policies written by it can rest assured their claims against the company will be faithfully and promptly met. Mr. Barrett is a straightforward, hard-working gentleman, and all representations made by him may be taken for truth. Insure with the Washington and you cannot be wrong.

W. H. HULL, DRY GOODS.

If we omitted the house of the above named gentleman of the city of Ottawa, we should leave out one of the best we have seen for some time in such a city as this, for, in looking over the store, we were particularly struck with its beautiful arrangement and tasty finish, while the stock of goods on hand is large, quality good and patterns choice, and the same are offered at lowest prices, as Mr. H. truly says in his advertisement. Mr. Hull has resided and done business in this city for over eleven years, during which time he has built up a large trade and gained many friends by always attending to the wants of his customers and treating the same with honesty and courtesy. He is very desirous of obtaining new customers, then he feels perfectly satisfied of their future patronage. His store is 26 LaSalle st. See his advertisement.

S. P. COUCH, SADDLES & HARNESS.

This enterprising gentleman deserves more than a passing notice, for the honorable and upright manner in which he conducts his growing business. He has resided in this city about thirteen years, during which time, we believe, he has commanded the respect of all who have become acquainted with him. Three years ago he commenced in business for himself, and the many friends he had made appear to have followed him to his store for anything they might require in his line. He keeps constantly on hand a full assortment of saddles, harness, saddlery hardware, etc., and is determined to sell all articles at as low prices as possible, as he feels sure that this is one great cause of success in business. He is a practical workman and employs a number of first-class hands, and work turned out by him is pronounced by those who have patronized him to be of the very best make, while his charges are not higher than are often paid for inferior quality of goods. Store north-side Main, near LaSalle street.

H. W. S. RIGDEN, JEWELRY, ETC.

This gentleman has been in business in this city about twelve years

during which time he has proved himself a practical working jeweler to all those who have entrusted him with their orders. He repairs all kinds of jewelry, watches, clocks, etc., in the best style and at moderate charges, and we believe gives satisfaction in every case. He also keeps on hand all kinds of jewelry, silver-plated ware etc., and offers the same at close figures. We advise those wishing any kind of repairing done to call upon Mr. R. and give him *one* trial, and we believe satisfaction will be secured on first order, as he is a gentleman who merits confidence and well worthy of liberal patronage. Store north-side Main, near cor. LaSalle street.

T. D. MAHONEY, GROCER, WINES, LIQUORS, ETC.

We are very fond of sweet things, consequently we must say something about this gentleman, who is, to our thinking, as sweet as his name indicates. He has been doing business in the city over fourteen years, and is one of those whole-souled, go ahead individuals who always get along in this country. He commenced on a small capital and has gradually increased his business until now he does a trade to the amount of \$75,000 per annum; this goes to show what may be accomplished in this Western country by an enterprising devotion to business. He has two stores, one at 23 LaSalle-st. and one on Marquette-st. where everything in the grocery line may be found; also imported wines, liquors, and all kinds of salt provisions, in fact it would be difficult to say what he had not, and very troublesome to detail all the articles he keeps. But we may say in conclusion that we believe all those who once favor Mr. Mahoney with an order will never regret doing so, as it is his aim *always* to please. Try him. *He* may usually be found at 23 LaSalle, and his substitute at the Marquette store.

MARTIN BREE, MERCHANT TAILOR.

Mr. Bree has had a large experience in his business, having been forty years at the trade, of which fifteen years has been spent in Ottawa. He employs none but the best hands, and each article made at his store has his personal and careful inspection before leaving it. We desire to call special attention to this gentleman's business, as he is well worthy the patronage of all, and will in every way try to suit customers as regards make, substance, fit and style of any clothing made by him. His prices are very moderate—so low that they come within the range of all. Those who wish their dress "Costly as their purse can buy, but not expressed in fancy: rich but not gaudy," will do well to go to Mr. Bree, who, with good work and the latest styles, will endeavor to meet

the utmost desires of his patrons. His office is in Reddick's Block, east side Court House Square.

GAINES & BEARD, PROPRIETORS PUMP FACTORY.

The work made by these gentlemen is of first class order, each pump being made of full seasoned poplar, and replete in all its details, their object being to make them easy for use, and at the same time lasting. Messrs. Gaines & Beard have had a practical experience of the last six years, and now supply the trade, both wholesale and retail, with about one thousand per annum, doing an extensive sale through this and the adjacent counties. This speaks well for their reliability. We can safely recommend them and their work to the public, as being equal to that of any other factory, each pump being made under their personal superintendence. N. B.—Call when in town at their factory, s s Mill near the Eagle Works.

BERKI & CO., WINES, LIQUORS AND GROCERIES.

Among the leading stores of the city is that of Berki & Co., located 137 Main street, which is filled with staple and fancy groceries and wines and liquors; and judging from their prices we should think they sell at as close figures as possible, while the articles they keep are of the best quality. We believe they enjoy a good share of public patronage, and heartily wish them great success, for we believe that Mr. Berki, who manages the establishment himself, always endeavors to please his customers. See their advertisement.

C. HAEBERLE, PROPRIETOR WASHINGTON HOUSE.

This house has just been opened under the above name, after having been thoroughly furnished and fitted up for the accommodation of boarders. The proprietor, who is an old resident of the city, and bears a good name for straightforward dealing, assures us he intends to do all in his power to meet the wishes of his customers. He has expended a great deal of money on the establishment, to make it in every respect a first class boarding house. The charges will be moderate, a good table kept, and a comfortable and respectable home offered to all, and we feel sure Mr. Haeberle will merit the liberal patronage of the citizens of Ottawa. See his advertisement.

JAMES R. CROSS'S RESTAURANT.

This is considered one of the leading restaurants in the city and is kept by a gentleman who is too well known to need any comment from us, but we may say for the guidance and benefit of those in search of a first-class restaurant that this is the place to go to, their charges being

within the reach of all. Mr. Cross has lately fitted up rooms and is always on hand to furnish refreshment to the wearied traveler, the regular dinner being served from 11:30 A. M. to 4 P. M.—a fact which every one who appreciates a *good* meal will do well to remember.

Game of the season and oysters in every style are served up on the shortest notice and at as low prices as the market will afford, while the proprietor will be found attentive and affable to all. In conclusion we heartily recommend friend Cross as being in every way worthy liberal patronage, and feel sure that he will merit all that is bestowed on him. See his advertisement.

HOBERT & CLARK, DENTISTS.

This firm is so well known that it will be useless for us to say much respecting its members in respect to their efficiency as dentists. Mr. Hobert has practised in the city over fourteen years, during which time he has earned for himself a reputation second to none in the State, while the junior partner, Mr. Clark, is well up in the profession. We have recently examined specimens of their work and for beauty and artistic finish we think it would be difficult to beat, while their prices are very reasonable. We say, in conclusion, to those wanting any kind of dental operation performed, to call upon these gentlemen, where the wants of patients are studied and courtesy extended to all. Remember the location of the rooms, north west cor. Main and LaSalle sts. See their advertisement.

FIRST NATIONAL BANK OF OTTAWA.

The above bank was organized June 1st, 1865, since which time its business has steadily increased, and though it has only been established so short a time, it has gained a good name for RESPONSIBILITY. M. H. Swift and John F. Nash, Esqs., are president and cashier respectively, and we believe the manner in which they each discharge their onerous duties is a credit to the institution. They are both old and respected residents of Ottawa. Mr. Swift having resided in the city for over thirty years and practised law during twenty years of that period, and Mr. Nash having resided here over twenty years, and has held the responsible position of circuit clerk and recorder for several years. We have no hesitation in recommending this bank to the public, feeling confident that all inducements possible will be offered and satisfaction given. See the advertisement and names of the responsible directors.

J. G. STONE, HARNESS, SADDLES, ETC.

This is one of the oldest established houses in Ottawa, Mr. Stone

having come to the city in 1840. The store is well known throughout this whole section of country, and its proprietor has earned for himself a good reputation for honesty and fair dealing. Mr. Stone has always on hand a large stock of the best quality of goods, while he employs none but first class and experienced workmen, and manufactures solely from the Pittsburgh oak leather. He deals extensively in harness, saddles, collars, blankets, trunks, valises, etc., in fact, everything usually to be found in first class houses, which he is enabled to sell at lower prices than can be afforded by other stores in the city, for the reason that he pays no rents and *buys for cash*. Mr. Stone is the owner of the fine three-story brick block situated southeast corner of Main and Columbus streets, and is one of the early settlers of Ottawa, who has ever been found ready and willing to come forward when the interests of the city have been at stake. See his advertisement.

E. RICHARDSON & SON, GRAIN MERCHANTS.

In our review of the leading business establishments of the city, we cannot refrain from saying something about the well known and responsible firm of E. Richardson & Son. The senior partner has resided in the city about fourteen years, during which time he has earned and maintained a good reputation as a business man. About two years ago he and his son, W. N. Richardson, Esq., commenced in the grain business, and we believe that they now do the largest business in the city, shipping quantities to Chicago and other places, where their names are familiarly and creditably known. They also deal in wool, dressed hogs, &c., for which they pay, (punctually) the highest market price. We feel it would be presumptuous on our part to say anything in the way of recommendation respecting these gentlemen, as they are so well known in this section of country, but in conclusion will say for the guidance of those who may have wool, hogs, or grain to dispose of that they cannot call upon more reliable and and courteous gentlemen than E. Richardson & Son. Their elevator and office is located on the corner of Main street and the Side cut. Don't fail to call upon them.

JAMES W. FINN, CONTRACTOR AND BUILDER.

One of the most useful mechanics is the contractor and builder, and we think we shall do right in recommending to the public notice a responsible and competent gentleman, and this we shall do by mentioning the name of J. W. Finn, Esq., although he has only been in business for himself in the city about one year. He has secured the confidence of all with whom he has had dealings, by honorably performing all contracts taken by him, while the same have given satisfaction in all cases.

Mr. Finn is a practical builder, and superintends all work himself, and he assures us that those entrusting orders to him shall have no need to regret having done so, as he will strive to please, both in price and workmanship, and his shop is south side of Main, near Clinton street, a fact the public should remember when wanting any kind of building done.

M. W. BALDWIN & CO., NEW MARBLE WORKS.

We believe it has been thought for some time by the inhabitants of Ottawa and vicinity that they must go to Chicago and other large places in order to obtain first class work in the marble business, but we are glad to learn that since the above named firm commenced (about a year ago) people have been undeceived in this matter. Mr. Baldwin is a practical marble cutter and designer and understands the business thoroughly, from beginning to end, having had large experience in Chicago and other large cities. He employs none but first class hands, and all work hitherto turned out by him as far as we have been able to ascertain has given great satisfaction in regard to price and workmanship, as his charges are really no higher than are often charged for inferior work. We believe Mr. B. is classed amongst the leading marble cutters of the day, and is considered a responsible and reliable gentleman. We wish him success in his new field of enterprise, which he justly merits. Works west side LaSalle street, nearly opposite Catholic church.

F. C. PRESCOTT, HATS, CAPS AND FURS.

The finest stock and largest assortment of hats, caps, furs, gloves and robes may always be found at Mr. Prescott's store, as there is never a new style comes out but what he is bound to have it and that to without waiting. We have looked over his stock and can confidently say that for quantity and *quality* we have not seen anything to beat it this side of Chicago, nor in the latter respect in the western city itself. Mr. Prescott's name and standing are sufficient guarantee to the public without our recommendation, but all must see it is much to their interest to patronize a gentleman who makes this trade his exclusive business, and whose large experience enables him to offer a larger and *better* assortment. We are assured that Mr. P. sells a *better article* at as low or lower prices than are charged at other places for inferior quality of goods.

MORRISON & WILLIAMS, HOUSE AND SIGN PAINTERS.

These gentlemen are thoroughly conversant with every kind of painting, house, sign and ornamental, and fully understand graining, marbling, and glass gilding. Both of them have had large practical experience in every branch of the business, and Mr. Williams has stud-

ied and paid particular attention to the art of graining. None but first-class hands are employed by them, and they execute and finish all work with artistic taste, neatness and despatch. Mr. Morrison was for eight years a painter in Grand Rapids, Michigan, and during that time he enjoyed a reputation second to none in that city, whilst Mr. W. is well known in Lowen, Mass. as a skillful grainer and marbler. These gentlemen make a speciality of window-shades for stores, offices and hotels, and we recommend all in want of anything in this line to inspect their specimens and favor them with an order, and we feel sure their work will give satisfaction. See their advertisement.

NATIONAL BANK OF OTTAWA.

This is one of the oldest banks, and is doing one of the largest businesses in the county, and was established in 1865, having succeeded Eames, Allen & Co., whose standing throughout the whole of this section of the country is too well known to need any commendation at our hands. H. F. Eames, Esq., first started in the banking business in 1853, and two years later (1855) the bank was known under the name of Eames, Allen & Co., and the names of the present directors speak for the reliability of the bank. It has a capital of \$100,000. Collections are made and promptly remitted for, at current rates of exchange, and drafts on all the principle cities of Europe are sold at lowest rates.

ALLEN & HOSSACK, PAINTERS, ETC.

We are pleased to notice Messrs Allen & Hossack as gentlemen who thoroughly understand all kinds of house, fresco and sign painting, marbling and graining. Both partners are practical painters of large and long experience, and the citizens of Ottawa give the firm an unqualified testimonial as to the superior work they do—of their reputation they may justly feel proud; while the painting of "Odd Fellow's Hall" and the houses of Burton C. Cook, H. F. Clark and G. C. Campbell, Esqs., are specimens which will bear the most severe criticism. Allen & Hossack deal extensively in paints, oils, varnishes and painters' supplies, and for this reason they are able to use pure materials, and work cheaper than other men who have to purchase these articles at retail prices. They are also sole agents for the sale and use of the celebrated wood hangings for wall, and cabinet makers' use. Call and see their specimens and we guarantee a visit will be amply repaid. Country work solicited. See advertisement.

M. KNEUSSL, DRUGGIST.

We cannot forbear in our review of the leading business men of the

city to mention the name of M. Kneussl, Esq., who has been in business as a druggist for the past fifteen years and who has always been foremost in pushing forward any and every enterprise for the benefit of the city of Ottawa. He has a fine store, beautifully fitted up and filled with everything usually found in first-class drug houses at 139 Main st., where, we believe, the purest medicines are dispensed at lowest charges. He is also owner of the hall bearing his name, at the same location, which is a credit to the town, being a beautiful, commodious and substantial building. Remember when in want of a druggist, he may be found at 139 Main st. See his advertisement.

JOHN STOUT, DRY GOODS AND GROCERIES.

Mr. John Stout commenced business in dry goods and groceries in 1853, and has built up a large and extensive city and country trade, which we are glad to hear is still rapidly increasing. Dry goods, of the choicest patterns and finest qualities, are a specialty with this house, while the shelves literally groan under the load they carry. Mr. Stout has also constantly on hand a large quantity of boots and shoes, fine groceries, farm produce, and a good selection of carpets and oilcloths, which are sold at moderate and fair prices. This house has the name of selling the best quality of goods and pure groceries at as reasonable and low prices as can be found in the market, and all representations may be implicitly relied on. City and country purchasers should bear in mind the advantages offered by this reliable and enterprising house, and we ask that they will give Mr. S. a call, and be convinced of the above FACTS. (See his advertisement.)

NATIONAL GALLERY OF ART, CAMPBELL & MILLS, PROPRIETORS.

The above-named gentlemen have handsome and commodious rooms, suitable in every way for carrying on their business, and they are just fitting up a fine reception room for the comfort of ladies. Both gentlemen have had large practical experience in their business, having studied and worked under J. C. Mills, Esq., of New York State, for upwards of three years—a gentleman who is considered an artist of the first water. The gallery was opened two years ago, and the proprietors have built up a large business, and are patronized by some of the leading men of the city, and, judging from their work, which we have examined, we feel sure they will give satisfaction to all who patronize them, while their prices are wonderfully low. They can execute life portraits with great accuracy and finish, and they have on hand (and are constantly increasing their stock) a large selection of views and scenery of Ottawa and

the surrounding country—in fact, Mr. Mills is always busy in this branch of the business. One and all will be welcome at the gallery, and we feel certain that a visit will be amply repaid.

H. C. & R. W. KING, PUMP MANUFACTURERS.

These gentlemen commenced in the pump business in 1861, having lived in the city for the last 20 years. They manufacture an Iron Cly-ender Pump, which is claimed to be one of the cheapest and most durable in use, by all who have used it. The business of the Messrs. King has gradually increased since their commencement till now we believe it ranks amongst the largest of the kind in the State. So great is the demand for these pumps that they are considerably increasing their facilities for producing a larger number, and we believe they will manufacture about 2500 of these excellent pumps this year. All those in quest of a pump cannot do better than call upon the King Bros. and secure one, which will last for a life-time, and at the same time will not be so liable to get out of repair as many would. Both are practical mechanics and superintend the work themselves and warrant every pump sold. Call upon them, as they are only too delighted to show their work and supply you at wholesale and retail, and at the same time treat you with courtesy and affability.

OTTAWA GLASS COMPANY.

It always affords us great pleasure to mention HOME ENTERPRISE in our review of the leading business houses and manufactures of a city. The Ottawa Glass Company commenced building their works in the fall of 1867, and opened April 1st, 1868, and they now employ about sixty hands at the factory. They manufacture about 40,000 boxes (containing 50 feet) of window glass per annum, and the Superintendent, Mr. O. A. Turner, is a gentleman of large experience, and one in every way qualified to fill the responsible position he holds. The glass is manufactured from the whitest and purest sand to be found in the United States, and there is produced at these works glass which we believe to be superior in quality and strength to any manufactured in the country. The sales of the Ottawa Glass Company are principally made through Alston, Devoe & Co., of 172 and 174 Randolph street, Chicago.

CHESTER HARD, M. D.

Dr. Hard graduated at Indiana Medical College in the year 1848, and was admitted *ad eundem* in Missouri University in 1854. He has been a resident in Ottawa for eighteen years, and by close application to his professional duties has made for himself one of the best (if not the

first) practices in the city and surrounding country. Everywhere Dr. Hard enjoys the name of being one of the most skillful and competent physicians in this part of the State, and the position he holds to-day is one that any one might be proud of. It would be useless for us to recommend where ability is so universally recognised, but we sincerely wish Dr. Hard the success in life he has so justly earned.

DIMMICK & BRO., DRUGGISTS.

The above named gentlemen have a fine store on the north-east corner of Court House Square, and have always on hand a large assortment of *pure drugs*, chemicals, perfumeries, and *artists' materials*, which they sell as low as can possibly be afforded. This house is an old established one, and still maintains the reputation it has so long and deservedly had, and is one of the heaviest houses in the trade. Dr. L. N. Dimmick is a thorough, efficient, *practical chemist*, and a gentleman in whom the fullest confidence may be placed, while both of the partners do everything in their power to meet the wishes and wants of all customers, be they of the wealthier or poorer classes. Dimmick & Bro. are also agents for Mason & Hamlin's organs—instruments that have a world wide repute, and we are assured by all that these gentlemen are thoroughly reliable in every way, so that dealers and all in want of anything in their line of business cannot do better than make their purchases at this house, two desirable things will then be secured, viz: the best quality of drugs, chemicals, &c., with close figures. See their advertisement oppisite title page.

DENHARD & LUTZ, MUSICAL MERCHANDISE, &C.

About one year ago the above named gentlemen formed a partnership. They deal extensively in pianos, organs, melodeons, and all kinds of musical merchandise, also books, stationery, German periodicals, newspapers, toys, notions, baby carriages, and other things too numerous to mention. They also publish the Central Illinois *Wochenblatt* and have a book bindery connected with their establishment, (the only bindery, we believe in this section of the country). Mr. Denhard manages the musical department and is a gentleman who thoroughly understands his business, having had thirteen years experience in this city, in fact, has been connected with the music business all his life, and is classed among the leading musicians of the day. He gives lessons on all kinds of instruments, also in vocal music, and we believe no better teacher can be found than Mr. D. Mr. Lutz is a practical book binder and manages that department connected with their establishment, having

had large experience. We believe all orders entrusted with this firm will be promptly and faithfully executed, as they are both considered reliable and responsible gentlemen. Their establishment is 135 Main st.

H. OLIN, M. D., OCULIST AND AURIST.

Dr. Olin graduated at Electic Medical College, Philadelphia, and he was under private instruction with some of the most eminent men in New York and Philadelphia, among whom may be mentioned Isaacs and Buchanan, of Philadelphia. and Cameron of New York, He has enjoyed abundant hospital experience in connection with Bellevue and Blackwell's Island Hospitals, New York City, and the Buffalo Medical College. Dr. Olin has had a large experience with diseases of the eye and ear and all surgical diseases, and has been eminently successful in this branch of the profession. Dr. O. opened his office in Ottawa about two years and a half ago, and he has by close application and untiring energy, earned for himself a position second to none as a practioner and urgeon.

P. H. BEVINS & CO., FLOURING MILLS.

Everybody has heard or ought to have heard of the superior brand of flour made at the Exchange Mills, from Iowa wheat. The above named gentlemen have run these mills about two years during which time they have earned for themselves a good name by making a good quality of flour, selling the same cheap, and being courteous and obliging to all their patrons. The poor, as well as the rich man, should make a note of these mills and their location, and call and leave their orders, which will be promptly attended to. They do a wholesale and retail business, and pay special attention to the grinding of grist, and, we believe, no better place can be found at which to do business than the Exchange Mills in respect to gentlemanly, fair and honorable treatment. Remember the location, west end Hydraulic Basin.

R. WOLFE & CO., WHOLESALE WINES AND LIQUORS.

These gentlemen commenced business in this city some 15 months ago, and by keeping a *pure* and good article, they have fairly established their claim to the patronage of the citizens and farmers of the surrounding country, and we can congratulate them in having in so short a time built up such a connection. We believe them to be the only *rectifiers* in the city, and we have heard most favorable reports to their capability in this live branch of the business. Mr. R. Wolfe has had 12 years' practical experience as a rectifier, having been that time with his father in La Salle, whose name and standing is favorably and well spoken of. They deal in bourbon and rye whisky, cologne and

pure spirits, etc., and they justly pride themselves on their choice first-named spirits. They also keep for the benefit of farmers, the LaSalle beer and the well-known White & Hanbury ale, and "Plantation" and other bitters. Give these gentlemen a call and try their brands, and we believe all who do so will avail themselves of the opportunity to procure a good article at a reasonable figure.

WALKER & BROWER, ATTORNEYS-AT-LAW.

These gentlemen have a large legal practice and real estate and collecting agency, and although both are young men in the profession, they have, by their ability and energy, established themselves as thoroughly competent and responsible men of business. Frank F. Brower, Esq., is ex-mayor of the city, and the manner in which he performed his official duties, and devoted his time and attention to the interests and welfare of its citizens, earned for himself the gratitude and respect of all who knew him. Those in want of legal advice or of assistance in collecting debts, buying or selling real estate, cannot do better than seek the aid of these gentlemen, and we take pleasure in recommending them to the public as men well qualified and reliable in every way. Their office is Metropolitan Block, south of Court House.

HENRY WALTHER, CONFECTIONER, ETC.

We cannot but recommend the store of this gentleman to the notice of all residents and travelers in and through Ottawa as being at once one of the nicest, cleanest, and best fitted out stores we have had the pleasure of seeing. He does not spare any expense or trouble to have the choicest and sweetest delicacies the market can afford or trade supply in the shape of cakes, candies and fruits, and his ice cream saloon is especially worthy the patronage of the ladies, where they can in summer's greatest heat enjoy his most cooling drinks and ices. Mr. Walther supplies parties and picnics with *everything* needful, at the shortest notice and at reasonable prices, and his experience of over twenty-two years will speak as to his capacity. Mr. W. has been a resident in the city of Ottawa for fourteen years, and during the whole of that time has maintained a good reputation for the *pure and genuine* creams he manufactures.

J. MAGER, PROPR. OTTAWA ORNAMENTAL IRON WORKS.

Mr. Mager has had 16 years' experience in his business, and his name and work is familiar throughout the whole State. He does a large amount of work on the Illinois Central railroad, and has customers from Wenona to Amboy. He manufactures iron work for bridges,

balustrades, iron shutters, vaults, brass castings, etc., etc., and guarantees all work to give satisfaction. Mr. Mager is too well known as a skillful workman to need any commendation at our hands, but we can point out with pleasure to railings round the Supreme Court House and Mr. Reddick's house, as fair specimens of his work. (See his advt.)

HOLLAND'S VEGETABLE PILLS.

It is with pleasure we call the attention of the public to the advertisement of "Holland's English Vegetable Family Pills." This medicine has been before the public over seventy years, during which time they have performed many and various cures. These pills were introduced into the United States a short time ago and have been used by many people and highly recommended as a family medicine, without saying anything in the way of *blow*. We merely ask a trial and if they are not found as represented the money will be refunded in all cases. Thousands of testimonials can be seen if desired. We think the following will be sufficient:

OTTAWA, ILL., April 15, 1869.

Messrs. HOLLAND BROS:—"Having suffered from lumbago and pains in the back and kidneys more or less for the past two years, and especially the past few months, and after trying various remedies for the same from which I received little or no relief, I was induced to try a box of "Holland's English Vegetable Family Pills." After taking a few doses I was enabled to resume my usual duties, which I had been unable to follow for several weeks. You may make what use you please of this as I consider them an excellent medicine, and ought to be kept in every family. I intend always keeping them in my family,

Yours, very truly, C. L. SIMON,
(Firm of Simon Brothers.)"

The advertisement will be found on front colored page.



HOLLAND'S OTTAWA CITY DIRECTORY, 1869.

ABBREVIATIONS USED IN THIS DIRECTORY

ab. above,
agt. agent,
av. avenue,
add. addition,
al. alley,
bet. between,
bds. Boards,
bldg. building,
blk. block,
col'd. colored,

com. mer. commission,
merchant,
cor. corner,
e. east,
e. s. east side,
ins. insurance,
lab. laborer,
mnfr. manufacturer,
nr. near,
n. north,

n. e. north-east,
n. w. north-west,
opp. opposite,
P. O. post office,
res. residence,
Rev. Reverend,
R. R. railroad,
sq. square,
st. street,
s. south.

s. e. south-east,
s. s. south side,
s. w. south-west,
sec. secretary,
supt. superintendent,
treas. treasurer,
w. west,
w. s. west-side,
whol. wholesale,
co. county.

The Business Directory will be found immediately following the alphabetical classification of names
For full index see the commencement of Book.

A

Academy of St. Francis Xavier, cor. Washington and Paul.
Ackerman Frank A., tailor, res. 137 Madison.
Ackerman John August, shoemaker, res. 99 Jefferson.
Adams Mrs. Charlotte, (wid.) res. s e cor. Catharine and Glover.
Adams C. T., (Adams & Snow), res. cor. Jackson and Paul.
Adams & Snow, (C. T. Adams, D. B. Snow,) dry goods, etc., s w cor.
Main and La Salle.
Agan Thomas, lab., res. w s Pine bet. Washington & Lafayette.
Ahern Patrick, lab., res. n s Washington bet. Erie and Ontario.
Ahrand Barthol, blacksmith, works J. D. Vette's.

- Ahrens Frederick, mason' res. e s Chestnut near Jefferson.
 Aidler Martin, tailor, e s Chestnut near Lafayette, res. same.
 Albert Charles, saloon, n e cor. Buchanan and Main, res. same.
 Albright Joseph, grocer, 100 Madison, res. same.
 Albright W., carpenter, Weiss & Lyon.
 Albush Frank, canal boatman, res. es Locust near Lafayette
 Aldridge Frank. bds. Mrs. Gosha's.
 Allen A. J. harness maker, res. n s Cass bet. Buchanan and Slough.
 Allen Edward A., waiter, bds. Alonzo J. Allen's.
 Allen E. K., lab., res. w s LaSalle, near Jefferson.
 Allen Mrs. E. K., hair dresser, 49 LaSalle st., res. same.
 Allen M. H., (O'Neil & Allen,) bds. Ottawa House.
Allen William B., (Allen & Hossack,) res cor. Jackson and Spruce.
Allen & Hossack. (Wm. B. Allen, L. Hossack,) house, sign and fresco painters, s s Madison bet Court & Columbus. (See advt.)
 Ali Joseph, carpenter, res. 95 Madison.
Alschuler A., (Alschuler & Co.) res. n s Madison near Sycamore.
Alschuler Albert, salesman, bds Clifton Hotel.
Alschuler's Building, 14 and 15 LaSalle.
Alschuler H., (Alschuler & Co.,) res s e cor, Jackson and Mulberry.
Alschuler S., (Alschuler & Co., res. e s Sycamore near Madison.
Alschuler & Co., (Abraham, Herman & Simon Alschuler,) manufacturers of clothing, 14 LaSalle. (See bottom lines.)
Alt Philip, (Gleim & Alt), res. w s Benton bet Main and Madison.
 Ames Fisher, teamster, res. n end St. James and Phelps.
 Anderson A., lab., Illinois Starch Co.
 Anderson A., engineer, res. cor. Mulberry and Jefferson.
 Anderson C. P., clerk, bds. J. Cross's, Madison.
 Anderson Wm. J., clerk, bds. J. Cross's, Madison st.
 Andre Fred., agt. for E. P. Read, res. 143 Main.
 Ankney Samuel, engineer, res. n e cor. Illinois av. and Bissel.
 Applegate E., glass-blower, wks Ottawa Glass Co.
 Armour Miss Anne, res. n w cor. Illinois av. and Benton.
 Armour Archibald, res. s. e. cor. Manison and Clinton.
Armstrong Benjamin M., lawyer, 3 De Lano's Block, bds s s Jackson nr Columbus.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 SaSalle St., Ottawa, Ill.

Armstrong Edward L., bds. 69 E. Main.

Ashley Thomas E., wagonmaker, wks at J. D. Vette's.

Ashton Daniel H., tailor. res. s s Pearl bet. Grafton and Chester.

Ashton John, carpenter, bds at Farmers' House.

Atkins R., naturalist, res. w s Columbus 2d n Postoffice.

Attorney General for Illinois, W. Bushnell, office LaSalle opp. C. H.

Auld John G., glass-packer, res. 80 Lafayette.

Avery Geo., res. s e cor. Chapel and York.

Avery Jos., res. w s Lafayette near Columbus.

Avery Julius (Bushnell & Avery), bds. Clifton Hotel.

Ayres Wm. M., clerk, bds. Galloway House.

B

Bach Andrew, wagonmaker, works C. Hahn's.

Backus Miles, carpenter, res. n s E. Main, bet. Shabana and River.

Bacon John, shoemaker, bds. n w cor. Washington and Locust.

Baden —, miller, bds. Mrs. Schotts.

Baichle Geo., carpenter, res. s e cor. Chestnut and Lafayette.

Bailey John, bartender, res. w s Clay bet. Illinois ave & Webster.

Bailey John, teamster, res s w cor. Washington and Ontario.

Bailey Michael, bds n w cor. Champlain and Washington.

Bailey Robert F., billiard hall, 20 and 21 LaSalle, (up stairs) res. w s Walker bet. Webster and Illinois ave.

Baily Thomas, blacksmith, res n s Superior bet. Post and Paul.

Baish Jacob, brewer, res. South Ottawa.

Baissenin A., baker, res n s Main west side cut.

Baker Alanson, painter, bds s w cor. Paul and Washington.

Baker Dewitt C., miller, res s s Washington bet. Post and Guion.

Baker Dexter, agt pt. rights, res 72 E. Madison.

Baker Edward, lab, bds 134 Main.

Baker G. A., cigar maker, bds Exchange Hotel.

Baker George S., traveler, bds e s Paul bet. Washington and Lafayette.

Baker Henry D., (Baker & Griffith) res n s Main, east of Fox river bridge.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

W. S. Easton represents the old Hartford Fire Ins. Co., office, 17 LaSalle St., Ottawa, Ill.

Baker & Griffith, (Henry D. Baker and L. B. Griffith) washing machine manufacturers, cor Columbus and Madison. (See advt.)

Baker J. E., (P. H. Bevins & Co.), res Main st. 4th block east of Fox River Bridge.

Baker John, harnessmaker at S. P. Couch's, bds Galloway House.

Baker Simon, helper, wks Ottawa Glass Co,

Baker Robert, lab, bds 134 Main.

Baldwin B. F., grocer, w s LaSalle nr Superior, res same,

Baldwin John G., grocer, 41 LaSalle, res same. (See adv.)

Baldwin Joseph F., blacksmith at J. G. Gay's, res 83 E. Main.

Baldwin M. W., marble works, w s LaSalle bet Superior and Washington, bds Park House.

Baldwin Samuel B. clerk, res s s Jackson bet Chestnut & Sycamore.

Ball W., grocer, res e s Bloomington nr Moore.

Ballis Mrs. I., res Main st.

Baptist Church, Rev. A. Cleghorn, pastor, n s Jefferson nr Columbus

Barker Henry, tanner, res 94 Lafayette.

Barker R., moulder, res s s Washington bet Clinton and Lafayette.

Barkley Job, ship carpenter, res. n s Superior bet Erie and St. Clair.

Barnard Thomas, wagon maker, bds s s Superior bet N. Division and St. Clair.

Barnard Walter S., livery, res. ss Superior bet N. Division and St. Clair.

Barnard William, teller National City Bank, res s s Superior bet North Division and St. Clair.

Barney Edward, bds. Mrs. E. Barney's.

Barney Mrs. E., boarding house, 32 Clinton, res. same.

Barney E. S. printer, (Barney & Leckey,) res. 32 Clinton.

Barney & Leckey, (E. S. Barney, W. R. Leckey, bill posters, 18 LaSalle.

Barney Thomas J., watchman at jail, res. 32 Clinton.

Barrett Edward, tailor, w s LaSalle near Superior, res. same.

Barrett J. H., life insurance agent, 123 Main, res. cor. Glover and Chambers. (See advt.)

Barrett John J. janitor, res. n s De Soto bet. LaSalle and Clinton.

Bartels F., physician, 107 Main, res. same.

Bartels A. T., clerk, bds s e cor. Jackson and Columbus.

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

Barton Thomas, foreman printer Free Trader office, res. n s Phelps, north end St. James.

Bastien Mrs. Alice, (wid.) res. s s Main bet. Buchanan and Bissel.

Batcheller David, bds e s Post bet. Lafayette and Washington.

Batcheller John, carpenter, res. e s Post bet. Lafayette and Wash'n.

Batcheller Lucian, hostler, bds Ottawa House.

Batcher Theodore, carriage maker, bds. cor Clinton and Jefferson.

Bates Sydney C., painter, bds. e s Post near Washington.

Batten Richard, glass flattener, res. 38 Washington.

Batten Wm. H., carpenter, res. s e cor. Glover and Catharine.

Bauer —, lab., bds. 134 Main.

Baumann A. J., jeweler, bds. Ottawa House.

Baumer G. H., saloon, Cheever's Block, e s Court House, res. same.

Baumgardner David, clerk, bds. s s Madison bet. Filmore and Clay.

Baumgardner Isaac, (Smeeton & Baumgardner), res. S. Ottawa.

Baxley Mrs. Clarrissa, (wid.) res. n e cor. Tyler and Illinois av.

Beadleston Charles, painter, bds. cor. Jefferson and Fulton.

Beardsley Edward H., file-cutter, res. s s Superior near St. Clair.

Beatly George, (Lynch, Beatly & O'Kane), bds. with Thos. Spencer.

Beaubien Napoleon, (Fredenburgh & Beaubien), res. 79 E. Main.

Beauer George, salesman, David H. Potter's.

Bebbe Mrs. Jane, (wid.) res, w s Columbus near Mill, (up stairs).

Beck A. D., carpenter and builder, cor. Jefferson and LaSalle, res. 19 Cass st. (See adv.)

Beck George W., blacksmith, res Main nr West Pearl.

Beck Miss M. E., dress maker, 141 Main, bds A. D. Beck's.

Beck W. E., (Koch & Beck and Crawford & Beck) res 6 Cass st.

Becker Henry, (Becker & Klink) res s s Jackson bet Sycamore & Pine.

Becker John, cigar maker, bds Exchange Hotel.

Becker & Klink, (Henry Becker and Joseph Klink) furniture, s s Jackson bet Sycamore and Pine.

Becker Simon, glass maker. res n w cor Main and Buchanan.

Beckwith C. H., (Beckwith & Hart) res 222 Main.

Beckwith & Hart, (C. H. Beckwith and A. Hart, grain dealers, 182 Main.

Beckwith Dan, machinist, res 77 Superior.

Alschuler & Co. have succeeded in establishing a one price cash business, consequently offer great inducements to close cash buyers.

- Beckwith Jonathan, grain merchant, res. 222 Main.
 Beebey Byron, hostler, wks J. S. Mitchell's.
Beede S. E., principal 7th ward school, bds Park House
Beem I. N., merchant tailor, 28 Madison, (up stairs) res cor Post and Fox River.
 Beers Daniel, harness maker at S. P. Couch's.
 Beers Daniel, harness maker, n w cor State and Church, res same.
 Belk Henry, tile manufr, LaSalle bet Washington and Lafayette, res. n w cor Christie and Campbell.
 Bell William E., res e s Post bet Washington and Superior.
 Benford J. W., carpenter, res w s Lateral Canal bet Jackson & Lafayette
 Benkert Frederick William, butcher, bds G. H. Baumer's.
 Benkert John Henry Frederick, clerk, bds G. H. Baumer's.
 Bennett A., blacksmith, bds Farmers Hotel.
 Bennett C. F., stone cutter, bds 73 Madison.
 Bennett George, (Black & Bennett) res. 6 Illinois ave.
 Bennett Paul, glass blower, Ottawa Glass Co.
 Beresford Charles, engineer, bds Clifton Hotel.
 Berg George, carpenter, wks Colwell, Clark & Co.
 Berkheimer —, carpenter, Weiss & Lyon.
Berki John, (Berki & Co.) bds n s Madison bet LaSalle and Clinton.
Berki & Co., (J. Berki and C. F. Koch) grocers, wines and liquors, 137 Main. (See adv.)
 Berki Thomas, grocer, res. n e cor — and LaSalle.
 Bernard David, grocer, 36 LaSalle, res. 90 Madison.
 Bernard Peter, baker, res. n s Jackson near Pine.
 Bernet Paul, glass blower, res. s s Superior near Columbus.
 Barnhardt John, lab, res. n s Superior bet. Pine and Mulberry.
 Berr George, carpenter, bds. n s Lafayette bet. Locust and Chestnut.
 Bentsch George, lab., res. n s Madison bet. Chestnut and Sycamore.
 Besterman Nicholas, blacksmith, bds. Mrs. M. Gosha's.
 Bestman Fritz, carpenter, works Colwell, Clark & Co.
 Bestman Nathaniel, blacksmith, works I. Maierhifer's.
Bevins P. H., (P. H. Bevins & Co.,) res. Jackson, over side cut.
Bevins P. H. & Co., (P. H. Bevins, J. E. Baker,) flouring mills, w end hydraulic basin. (See advt.)

Alschuler & Co., manufs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., and East-side Court House. Ottawa, Ill.

Bickford Bird, law student, bds. James Cross, Madison st.

Bickford Charles E., chair maker, res. e s Clinton, near Superior.

Billings A. W., books, stationery and wall paper, 111 Main. bds. Park House.

Bindchadler Edward, painter, bds. Excelsior House.

Bishop Edward, painter, res. s e cor. Jackson and Chestnut.

Bishop Edward, carpenter, res. 99 Madison.

Bishop John, tailor, bds. 86 Madison.

Bistmann Frederick, carpenter, res. n s Lafayette near Locust.

Black R. O., (Black & Bennett,) res. 54 Congress.

Black & Bennett, (R. O. Black, George Bennett), grocers and crockery, 19 LaSalle.

Blake Daniel, farmer, res. cor. Columbus and Jackson.

Blake George W., school teacher, bds. cor. Columbus and Jackson.

Blanchard Charles, lawyer and district attorney, No. 1 Delano's Block, res. 7 Illinois av. (See advt.)

Bliss —, cigar maker, bds. Park House.

Boettger Julius, farmer, bds. Farmers' House.

Bohlander George, wagon maker, works C. Hahn's.

Bohlander John, jeweler, bds. Park House.

Bohshard F., painter, bds. Excelsior House.

Boissmon Victor, saloon, res. n w cor. Buchanan and Main.

Bole B. F., Painter, works J. D. Vette's.

Bole Frank, painter, wks Hill & Formhals.

Bollman Edward, shoemaker, n s Madison nr Clinton, res. n s Jefferson bet. Poplar & Mulberry.

Bomgardner David E., salesman, bds. J. Cross', Madison st.

Bomgardner Miss Mary E., hair dresser, 25 LaSalle (up stairs) bds M. Bomgardner's.

Bomgardner Michael, tailor, 25 LaSalle (up stairs) res. Joliet bet. Columbus and Paul,

Booker John H., glass cutter, res n s Lafayette bet Locust & Chestnut.

Bosserman Ephriam W., clerk, res cor Phelps and St. James.

Bossigny Victor, carpenter Strawn & Powell.

Bosworth C. W., janitor, res s w cor Pearl and York.

Bowen Alexander, boat builder, res w s Guion bet Superior & Washington

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., and East-side Court House, Ottawa, Ill.

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HOLLAND'S OTTAWA CITY DIRECTORY.

Bowen Thomas S., county treasurer and (Bowen & Shepherd) res s w cor Paul and Superior.

Bowen & Shepherd, (Thomas S. Bowen and John H. Shepherd) attorneys, office Court House. (See adv.)

Bowers Charles, lab., res s w cor York and Chapel.

Bowers Mrs. Jane R., (wid) res n w cor Locust and Washington.

Bower William, (Bower & Refior) res s s Main nr side cut bridge.

Bower & Refior, (William Bower and Henry Refior,) carpet weavers, s s Main nr side cut bridge.

Bowersock V., prop. Illinois House, w s State bet Van Buren and Central, res same.

Bowman A. B., printer, bds Park House.

Bowman A. L., watchmaker, n s Main bet. Court and Columbus.

Bowman W. E., photograph art gallery, Cheever's Block, bds Clinton Hotel. (See front paster,)

Boyle B. M., grocer, 32 State, res same.

Boyle Henry K., (Boyle & Mayo) bds James Cross', Madison st.

Boyle & Mayo, (H. K. Boyle and H. Mayo,) lawyers, 18 LaSalle.

Boyle James, grocer, n w cor LaSalle and Washington, res same.

Bradford B., bookkeeper, (Bradford & Bryant's) bds 12 Illinois ave.

Bradford Frank R., bds 12 Illinois ave.

Bradford L., (Bradford & Bryant,) res 12 Illinois ave.

Bradford & Bryant, leather dealers, 4 LaSalle.

Bradford Samuel, bds n s Illinois ave bet. Filmore and Benton.

Bradford Wm. B., res. 74 Jackson.

Bradley Morgan, carpenter, res. e s State near Moore.

Bradley Patrick, lab. res. n s Superior bet. Post and Paul.

Bradshaw Patrick, lab., res. 4 Washington.

Brady James, starch maker, bds. John Hamilton's.

Brady John, helper, works Ottawa Glass Co.

Brady John, lab., works W. Stormonts.

Brady Michael, engineer, works Wm. H. Carr.

Brady Mrs. (wid.) res. s s Washington bet. Paul and Columbus.

Brandage William, carpenter, Weiss & Lyon.

Brandon D., wagon maker, bds. Illinois.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them

- Brandon Dee, wagon maker, w s State bet. Van Buren and Centre bds. Illinois House.
- Branock William, res. n s Superior bet. Locust and Chestnut.
- Bree James H., clerk, bds. T. D. Mahoney.
- Bree Martin**, merchant tailor, Reddick's block, bds. w s LaSalle bet. Madison and Jefferson. (See advt).
- Bree Michael J., clerk, bds. T. D. Mahoney.
- Brem Adam, cigar maker, 131 Main.
- Brett Thomas, helper, T. McDermott.
- Brewning Emanuel, grocer, 90 Madison st. res. same.
- Brewster C. C. res. n w cor. Pearl and South Division.
- Brewster Miss Kate E., music teacher, 139 Main res. n s Pearl on River side.
- Brigham Charles H., res. n s Superior bet. Guion and Post.
- Bristol Fred. W., clerk, res. 7 De Leon.
- Bristol George, res. north end Clinton.
- Bristol Ira, bible agent, bds. 15 Cass.
- Bristol N. B., (Gridley, Bristol & Perkins,) res. Buena Vista place, east end Congress.
- Brooks Justus, tailor, res. Madison near Mulberry.
- Brooks Philip, shoemaker, res. s s Phelps 5 w of St. James.
- Brooks William, cigar maker, res. s e cor. Poplar and Jackson.
- Brower F. F.**, (Walker & Brower,) res n s E. Pearl near York.
- Brown Cornelius, clerk, bds. n w cor. Lafayette and Columbus.
- Brown Daniel, carpenter, res n e cor Washington and Post.
- Brown Edward, clerk, bds Ottawa House.
- Brown Enos, farmer, res ws Christie bet Campbell and Moore.
- Brown Gilbert, farmer, bds. w s Christie near Moore.
- Brown John C., painter, bds 85 Columbus.
- Brown John T.**, bartender, bds 153 Main.
- Brown John W., constable, res e s Locust bet Layfayette and Jackson.
- Brown Sylvester, jr., farmer, res n s Norris bet Post and Guion.
- Brown Thomas F., clerk, res cor Clinton and Superior.
- Browne Neil, clerk, bds cor Columbus and Lafayette.
- Brubacker William E., photographer, bds Ottawa House.

Alschuler & Co. are prepared to exhibit the finest German damask tablecloths, napkins, doilies, towelings, sheetings, etc. Show-room over store.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., and East-side Court House, Ottawa, Ill.

66 HOLLAND'S OTTAWA CITY DIRECTORY.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 La Salle St.

Bruck Philip, (Bruck & Warner,) res. west of side cut.
 Bruck & Warner, (Philip Bruck and George Warner,) boots and shoes
 159 Main st.

Bruck William cigar maker, res cor Jackson and Paul.
 Bruer W. T., lawyer, res s s Moore, 4 east of Bloomington.
 Bruhl Louis H., clerk, 17 LaSalle.

Brumell H., (N. Mattes & Co.) res 72 Jackson.

Brunker H. P., (Brunker & Rose) res n s Jefferson, on bank Fox river.
 Brunker & Rose, (H. P. Brunker & E. Rose) guns & pistols 102 Main.

Brush Charles H., (Brush & Butler) bds north Bluff, nr Plank road.
Brush & Butler, (Charles H. Brush and Charles F. Butler,) lawyers
 and real estate agents, over 19 LaSalle. (See adv.)

Bryant William, butcher, bds s e cor Superior and LaSalle.
 Bryant W. L., (Bradford & Bryant) bds 12 Illinois ave.
 Buchanan Mrs. E., (wid) res e s LaSalle nr cor Jefferson.

Ruchanan Ralph, insurance agt., res. e s LaSalle near cor. Jefferson.
 Buckley Mrs. Elizabeth, boarding house, n e cor Washington & Clinton
 Buckley Cornelius, lab, res n s Champlain bet Ontario and Erie.
 Buhl Christian, lab, bds Brewery South Ottawa.

Bullen W. H., cashier N. City Bank, res n w cor Paul & Washington.
 Bullock Augustus, tailor, res. 184 Madison.

Bunn Stephen A., auctioneer, res. 16 Post.
 Burdsell Henry, professor of music, bds. Exchange Hotel.

Burgess Geo. J., gas fitter, w s LaSalle near Lafayette, res. same.
 Purgess John E., clerk, bds. Mrs. Barney's.

Burgess Wm., tanner, res. s e cor. Columbus and Washington.
 Burke Mrs. Helen, (wid.) res. 6 Washington.

Burke John, shoemaker, res. e s Locust near Lafayette.
 Purke John, grain buyer, res. w s Poplar near Lafayette.

Burke Patrick T., (Burke & Heenan), res. cor. Lafayette and Poplar.
Burke & Heenan, (Patrick T. Burke, Daniel Heenan,) dry goods,
 grocers, etc., 17 LaSalle.

Burke Patrick, engineer, works Strawn & Powell's elevator.
 Burk Patrick R., lab., works W. Stormont.

Burkley Leo, teaser, works Ottawa Glass Co.
 Burlett August, butcher, works Jacob Wiget's.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 LaSalle St., Ottawa, Ill.

Burnett Robert, boatman. res. w s Sycamore near Superior.
 Burns Christopher, quarryman, res. s s Washington near LaSalle.
 Burr G., book-keeper, bds. cor. Jackson and Paul.
 Burtell Arthur, clerk, bds. 56 E. Main.
 Bush Rev. James, pastor M. E. Church, res. cor. Church & Catharine.
 Bushnell Wm., (Bushnell & Avery), res. n s Pearl bet. York & Chester.
 Bushnell & Avery, (W. Bushnell & J. Avery), lawyers, 17 LaSalle.
Butler Charles F., (Brush & Butler,) bds. H. D. Baker, Main st.
 Butler Edward, lab., res. n w cor. Ottawa and Superioro.
 Butler Henry A., real estate, res. w s Paul near Superior.
 Butterfield J. F., tinsmith, bds. n e cor. Joliet and Columbus.
 Butterfield O. M., tinsmith, Columbus cor. Marquette, [res. nr corner
 Joliet and Columbus.
 Butters Wm., grain buyer, bds. Portland House.
 Button O. B., carpenter, res. s s. Chapel bet. Grafton and Chester.
 Buttrick Frank, clerk, res. e s Columbus near Washington.
 Byrnes Mrs. Bridget, (wid.) res. s s Washington near Poplar.

C

Caffrey Mrs. Martha (wid) res n s Marquette bet LaSalle & Columbus.
 Cahill Daniel, painter, res 4 Champlain.
 Cahill Michael, coal miner, res w s Mulberry bet Jackson & Jefferson.
 Cahill Thomas, moulder, wks W. Stormont's.
 Calhoun W. S., photographer, n w cor Main and LaSalle, bds. Clifton
 cor Jefferson.
 Calkins Joel H., clothier, bds Clifton Hotel.
 Calkins William W., lumber, s w cor. Main and Clinton, res s w cor.
 Church and Christie.
 Calthain William, cooper, eagle mills, bds cor Clinton.
 Calverry Henry, produce, bds Mrs. M. Gosha's.
Cameron Alex. T., attorney, Glover & Cook's block, e s Court House
 square, res w s Walnut bet 2d and 3d. (See adv.)
Cameron Dwight F., lawyer and sec. O. O. & F. R. V. R. R. Co.,
 10' post office block, res cor Superior and Paul.

W. S. Easton represents the old Hartford Fire Ins. Co., office, 17 LaSalle St., Ottawa, Ill.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

Cameron John, teamster, res w s Eost bet Washington and Superior.

Cameron John R., res s s Jackson bet Columbus and Paul.

Campbell Geo. C., (Glover, Cook & Campbell) res s w cor Lafayette and Paul.

Campbell Henry, shoemaker at B. B. Griffith & Son.

Campbell Michael, lab, Illinois Starch Co.

Campbell N. S., (Campbell & Mills) res w s Bloomington road near Van Buren.

Campbell & Mills, (N. S. Campbell, J. Mills,) props. National Gallery of Art, 123 Main cor. LaSalle. (See advt.)

Canders B. F., plasterer, res n s Phelps, 4th w of St. James.

Canty Mrs. Catharine (wid) res n e cor Sycamore and Superior.

Canty Daniel, lab Ills. Starch Co.

Caquelm A. F., carpenter, res 220 Main.

Card Elisha, builder, res w s Bloomington bet Van Buren and Centre.

Card Nelson, importers and jobbers in wines and liquors, 133 Main and east side Court House, res 133 Main. (See top lines.)

Carey James, expressman, bds e s Locust bet Superior and Washington

Carey Mrs. John, (wid) res e s Locust bet Superior and Washington.

Carey Thos. J., drayman, res. n s Sycamore bet Superior & Washington

Carey William H., grain merchant, s e cor LaSalle and Michigan, bds. Clifton Hotel.

Carlin John, baker, n s Jackson bet Pine and Sycamore, res same.

Carmon Nathan, glass cutter, res. e s Columbus near Superior.

Carmon N., glass cutter, works Ottawa Glass Co.

Carney Thomas, tailor, bds. w s Locust bet. Lafayette and Jackson.

Carpenter I. H., carpenter, works Colwell, Clark & Co.

Carpenter Joseph L., carpenter, res. n s Illinois av. near Bissel.

Carroll John, lab., res. s e cor. Washington and Clair.

Carson J., (Goodsell & Carson), bds. Park House.

Cary W. H., grain dealer, bds. Clifton Hotel.

Cash George N., books and stationery, cor. Madison and Columbus, res. n s Washington bet. Paul and Post. (See advt.)

Cash Wm. R., traveler, bds. n s Washington bet. Paul and Post.

Cashman Mrs. Margaret, (wid.) res. 76 Lafayette.

Cassidy Mrs. Annie, (wid.) res. w s Mulberry near Washington.

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

- Cassidy John, lab., Ills. starch Co.
 Cassidy Phillip, teamster, res. w s Columbus near Superior.
 Castle Seley, billiard hall, Clifton Hotel, bds. same.
Catholic Church, Rev. P. Terry, pastor, LaSalle nr W. Washington.
Catlin Charles M., manager Western Union Telegraph Co., Cheever's Block, bds. Clinton Hotel.
Catlin Thomas D., Sec. and Treas. Ottawa Glass Co., and Sec. Ill. and Miss. Telegraph Co., Cheever's Block, bds. Clifton Hotel.
 Caton John, cabinet maker, res. n e cor. Superior and Columbus.
Caton J. D., Prest. Ill. and Miss. Telegraph Co.; Pres. Ottawa Glass Co.; Pres. Ill. Starch Co., office Cheever's Block, res. North Bluff, North Ottawa.
 Caughlin Timothy, salesman, David H. Potter's.
 Cavarly A. W., lawyer, cor. Main and LaSalle, res. cor Locust & Mad'n
 Cavarly Henry, produce broker, 3 LaSalle, bds. cor. Mad'n and Locust.
 Cavanaugh Martin, engineer, bds. Clifton Hotel.
 Cavanaugh Terence, brick mason, res. s w cor. Wash'n and Champlain.
Cemetery, west end Ottawa ave. south side.
 Cender M., physician, res. s w cor. Mulberry and Jackson.
 Cenklear Charles F., machinist, works telegraph works.
 Central House, Matthew White, prop., e s Columbus near Main.
Central Illinois Wochenblatt, Denhard & Lutz, proprs., 135 Main.
 (See advt).
 Chalfant Geo. W., contractor, res. w s State bet. Glover and Campbell.
 Chalk Chas., brewer, res. n s Main bet. Buchanan and Bissel.
 Champlin John C., attorney, 34 Madison (up stairs), res. n s Deleon N. Ottawa.
 Channel Solomon, bds. n w cor. Christie and Campbell.
 Chapin Edward J., Farmer, res. West end Moor.
 Charlton Mrs. Mary (wid), res. on alley bet. Jefferson and Jackson,
 Chase ———, res. 46 E. Main.
 Cheever S. W., res. s w cor. Madison and Clay.
Cheever's Block, e s. Court House Square bet. Main and Madison.
Chief Justice of Supreme Court, Sydney Breese.
Child A. C. (Child & Bro.), bds. Clifton Hotel.
Child C. C. (Child & Bro.), res. Boston Mass.

Alschuler & Co. have succeeded in establishing a one price cash business, consequently offer great inducements to close cash buyers.

- Child & Bros.** (C. C. Child and A. C. Child), boots and shoes, 2 Cheever's Block, e s Court House Square.
- Choate W. P.**, photographer, bds. Park House.
- Chief Engineer Fire Department**, J. W. Dean.
- Chriesfeller Christian**, saloon, w s LaSalle nr Jefferson, res. same.
- Christmann Jacob**, merchant tailor, 22 Madison, res. 87 Jefferson.
- Christmann Michael**, carpenter, Weiss & Lyon.
- Church Jas. T.**, salesman, res. 31 Post.
- Churches**, for pastor, location, etc., see general index.
- City Assessor**, Peter Phelps.
- City Attorney**, Frank F. Brower, office Metropolitan Block.
- City Clerk**, R. N. Waterman, office Council Rooms.
- City Collector**, Wm. S. Easton.
- City Council Rooms**, cor. Madison and Fulton.
- City Marshal**, Justus Harris.
- City Supervisor**, Patrick Ryan.
- City Treasurer**, W. H. Bullen.
- Clancy Charles H.**, (T. Clancy & Co.,) bds Marquette nr LaSalle.
- Clancy T. & Co.**, (Thomas and Charles H.) grocer, w s LaSalle bet. Marquette and Railroad. (See adv.)
- Clancy Thomas**, (Thomas Clancy & Co.,) res Marquette nr LaSalle.
- Clapp R. D. F.**, bds. w s Post bet. Washington and Superior.
- Clarey Mrs. Rosana** (wid.), res. 78 Jackson.
- Clark, A. O.**, turner, res. n s Washington, bet. LaSalle and Clinton.
- Clark Catharine** (wid.), res, 16 Madison (up stairs).
- Clark C. M.** (Hobert & Clark), res n e cor. Christie and Centre.
- Clark Rev. C. P.**, Episcopal, res. s e cor. York and Main.
- Clark Earl**, glasstender, bds. w s Locust bet. Lafayette and Jackson.
- Clark F. M.**, harnessmaker, res. n s Wash'n bet. Columbus and LaSalle.
- Clark Henry F.** (Colwell, Clark & Co.), res. n s Cass w of Ravine.
- Clark Owen**, stone mason, res. w s Poplar bet. Jackson and Jefferson.
- Clark S. A.**, harnessmaker, e s Toll House, res. cor. Houston and Guthrie.
- Clark Thos. H.**, Superintendent Public Schools, res. w s Paul bet. Lafayette and Jackson.
- Clark Wm.** ins. agent, bds. w s Bloomington bet. Van Buren and Centre.

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Clarkson John, marble cutter, works at E. McSuhill's.
 Claus Adam (E. Claus & Bro.), res. e s Chesnut near Lafayette.
 Claus Ernst (E. Claus & Bro.), res. 167 Main.
 Claus E. & Bro. (Ernst and Adam Claus), boots and shoes, 167 Main.
 Claus Peter, farmer, res. n s Ottawa av. opp. Fair Grounds.
 Cleghorn Rev. A., pastor First Baptist Church, res. n s Illinois avenue east end.

Clerk of Circuit Court, C. Hook, office Court House.

Clerk of Supreme Court, W. M. Taylor, office Court House.

Clermont L., wheelmaker, works at Eagle Agricultural Works.

Clifford Chas., res. n s DeLeon bet. LaSalle and Clinton.

Clifford John, clerk at Gridley, Bristol and Perkins.

Clifford Martin, bds n s Jackson nr Locust.

Clifford Patrick, lab., n s Jackson bet. Locust and Lateral Canal.

Clifton Hotel, Lewis Howard prop., cor. Columbus and Madison.

Coan Rev. Edwin, pastor Episcopal Church, res. 83 Madison.

Cochrane Joseph, cooper, City Mills.

Cochrane Miss M. N. portrait painter, Bowman's Gallery.

Cochrane Wm., lab., res. 1 block south of Moore cor. Bloomington.

Coen E. S., patent door strip, res. s e cor. Main and Hardin.

Cogswell Ira, pattern maker, bds. e s Clinton near Washington.

Cogswell Wm., Supt. Ottawa manufg. Co., res. Clinton near Washi'n.

Cogswell W. II., machinist, bds. e s Clinton near Washington.

Coles Alvin, physician, s w cor. Main and LaSalle, res. 13 Cass.

Collings John, tailor, 9 LaSalle, res. s w cor. Glover and Christie.

Collins Mrs. Ann, (wid.) res. 109 Lafayette.

Collins James, blacksmith, bds. 109 Lafayette.

Collins James, carpenter, res. e s Paul near Lafayette.

Collins John, farmer, res. s w cor. Bissel and Webster.

Collins Patrick, lab., res. n s Lafayette nr Pine

Coleman Patrick, lab, res w s Sycamore nr Lafayette.

Colwell George, carpenter, res. s w cor. Post and Lafayette.

Colwell James, carpenter, bds. Mrs. M. Gosha's.

Colwell James N., (Colwell, Clark & Co.,) res. cor. Jefferson & Locust.

Colwell John, (Colwell, Clark & Co.,) res. s w cor. Jeff'n & lateral canal.

Colwell Clark & Co-, (John & James N. Colwell, and H. F. Clark,) general builders, s e cor. LaSalle and Jackson.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

Insure your life in the Conn. Mutual Life Insurance Co. W. S. Easton, Agent, 17 LaSalle St.

- Colwell Hugh, carpenter, res. n w cor. York and Chapel.
 Colwell Thomas, carpenter, res. 57 E. Main.
 Comerford Patrick, b'k-keeper, res. s s Jeff'n bet. Chestnut & Sycamore
Congregational Church, Rev. M. K. Whittlesey, pastor, e s Columbus bet. Lafayette and Jackson.
 Connor A. H., blacksmith, works C. Hahn's.
 Connor P. H., machinist, res. n w cor, W. Pearl and Hardin.
 Cook A. G., millwright, res. n w cor. Washington and Clinton.
Cook B. C., (Glover, Cook & Campbell,) res. e s Paul near Jefferson.
 Cooke Owen, res. n s Jefferson, bet. Lateral Canal and Locust.
 Cooley J. R. foreman Canal, res. n w cor. De Soto and LaSalle.
 Cooley Newel, carpenter, bds. w s State near Prospect.
 Cooley S. W., tinner, at 127 Main.
 Cooley W. V., (Moise & Cooley), res. 4 miles west of Court House.
 Cooper Mrs. Catherine (wid), res. 66 Superior.
 Cooper Peter (col'd), blacksmith, res. n s W. Pearl near St. James.
 Cooper T. W., printer, res. s w cor. Glover and Christie.
Corwin Franklin, Speaker of House of Representatives for Illinois,
 Corwin Frank jr, printer, bds G. M. Radcliffe's.
Corwin & Radcliffe, (Franklin Corwin and George M. Radcliffe,) editors and props. Ottawa Republican, n w cor Madison and Columbus. (See adv.)
Corwin H. S., printer, Republican office, res 43 Main, East Ottawa.
 Costello John, blacksmith, wks C. Hahn's.
 Costello Thomas, bds w s Lateral Canal bet Jackson and Jefferson.
 Cotto Anthony, tailor, I. N. Beemis.
Couch S. P., harness and saddles, n s Main nr LaSalle, res w s Locust bet Washington and Lafayette. (See calendar.)
 Coughlan Timothy, res 83 Lafayette.
County Clerk, Col. A. B. Moore, office Court House.
County Jail, W. Good, sheriff, under Court House.
County Surveyor, Col. D. F. Hitt, office Metropolitan block.
County Treasurer, Thomas S. Bowen, office Court House.
Court House, bet Main and Madison and Court and LaSalle.
 Courtney Mrs. Mary (wid) res n s Superior nr Columbus.
 Courtney Thomas R., bookkeeper, res cor Superior and LaSalle.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them

- Cowles C. H., clerk, John Manley & Co., res e s Fox River.
- Cowles J P., insurance agent, Cheever's Block, res s s Superior nr Erie
- Crane C. S. C.**, chief western State Detective police, office, w s Columbus bet Madison and Jefferson, res s s Guthrie nr Glover.
- Crane Frederick, bookkeeper, res n e cor Clay and Illinois ave.
- Crane T. W. D., student, res e s Guthrie and S. Ottawa.
- Craven Mrs. Francis, (wid) res n s Jefferson bet Lateral Canal & Locust
- Crawford Frank J.**, deputy County Clerk, (Crawford & Beck) res cor Illinois ave & Clay.
- Crawford & Beck, (F. J. Crawford and W. E. Beck) lawyers, n w cor Madison and LaSalle.
- Crawford J. S., wagon maker, w s State bet Van Buren and Centre.
- Cregar Austin, carpenter, res s s Superior bet Paul and Post.
- Crooks S. B., livery, e s LaSalle nr Superior, bds n e cor LaSalle and Superior.
- Crookson — bds Galloway House.
- Crosby James N., moulder. res s s Superior bet N. Division & Clair.
- Crosby M., clerk, David H. Porter's.
- Cross James R.**, restaurant and oyster saloon, 11 Madison, res 41 Chapel (See adv.)
- Crotty Bros., (Thos Z. and Lawrence R. Crotty) soda water manufrs, n s Main nr Clinton.
- Crotty L. R., (Crotty Bros.) res Freeport, Ill.
- Croty Thomas Z., (Crotty Bros.) n s Pearl bet Orleans and S. Division.
- Cullen James, blacksmith, wks John Mears.
- Culver Mrs. Ida (wid) res s s Washington bet Paul & Columbus.
- Cully J. M., painter, n w cor Church and Catharine, res same.
- Cummings John, striker, bds 78 Jackson.
- Cummings Levi, lab, res n s W. Pearl bet St. James and Elm.
- Cunningham James O., res w s State bet Prospect ave and Van Buren.
- Cunningham James, lab, wks W. Stormont.
- Cunningham J. T., carpenter, res e s Catharine bet Glover & Campbell
- Curley John, coachman, bds J. D. Caton's.
- Curtain Michael, lab, res n s Superior bet Lateral canal and Locust.
- Curtis, Thomas L., res e s Chestnut bet Superior and Washington.

Alschuler & Co. are prepared to exhibit the finest German damask tablecloths, napkins, doilies, towelings, sheetings, etc. Show-room over store.

Curyea Cincinatus J., stock dealer, res 59 Locust.
 Cushing E. H., printer, bds s e cor Columbus and Canal.
 Cushing M. A., building mover, res s e cor Canal and Columbus.
 Cushman W. H., grain dealer, w s Fulton bet Superior and Washington
 Cushman Zenas, bookkeeper, n s Jackson nr cor LaSalle.

D

Daggett Mrs. Elizabeth, (wid) res w s Bentou bet Illinois ave and Cass.
 Dalle George, cooper, cor LaSalle and Superior, res same.
 Daley James, shoemaker, bds Illinois House.
 Daley James, lab, res n e cor Ontario and Lafayette.
 Daley Patrick, teamster, res s s Washington bet Ontario & Champlain.
 Daly Patrick, constable, res n s Superior bet Paul and Columbus.
 Danaher William, teamster, res 103 Lafayette.
 Dannel James, marble cutter. bds Farmers House.
 Danzler K., painter, res Excelsior House.
 Davis A. H., milkman, res 58 Superior.
 Davis George W., stone mason, res s e cor Campbell and Christie.
 Davis H. M., (Seeley & Davis) res e s Columbus bet Main & Madison.
 Day Harvey, prop. Park House, n s LaSalle nr Jefferson, res same.
Dean Josiah W., livery stable, cor Clinton and Jackson and Jefferson and LaSalle, bds Clifton Hotel.
 DeClad Mrs. Louis, (wid.) res 107 Jefferson.
 Deger Albert, teacher, res. sw cor. Bissel and Main.
 Degen E., school teacher, res. Main st.
 Degen Isaac, butcher, Columbus cor. Madison, res. cor Post & Lafayette.
 Degen Jacob, butcher, 12 Madison, res. n s Superior near Guion.
 Degen Miss D., school teacher, res. Main st.
 Degen Solomon, cattle dealer, res. n e cor. York and Pearl.
 Deist Charles, carpenter, res. 107 Lafayette.
 Delahanty Patrick, moulder, Ottawa manufr. Co.
 Delahanty William, moulder Ottawa manufr. Co.
 Delain John, lab.. bds. n s Mill bet. LaSalle and Columbus.
DeLano's Block, n e cor Court House Square.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 LaSalle St.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 LaSalle St., Ottawa, Ill.

DeLano Charles, railway contractor, bds. Clifton Hotel.

DeLano Lucien, mason, bds. 66 Superior st.

DeLano Lucien B., master mason, res. 66 Superior st.

Demolle Mrs. Rose, (wid.) res. n s Marquette near Columbus.

Dempsey Mrs. Mary, (wid.) res. s w cor. Pine and Washington.

Denhard C. W., (Denhard & Lutz), res. s e cor. Madison and Clay.

Denhard & Lutz, (C. W. Denhard, C. G. Lutz,) pianos, organs and musical merchandise, and proprs. Central Illinois Wochenblatt, 135 Main st. (See advt.)

Dennis A. J., res. s s Superior bet. Clinton and LaSalle.

Dennis Mrs. Lucy A., (wid.) boarding house, s w cor. Pearl & Wash'n.

Dennis Thomas, harness maker, bds. Galloway House.

Depot, C. R. I. & P. R. R., bet. Marquette, Joliet, Columbus & Guion.

Deputy Circuit Clerks, John J. Kellogg and S. Leland, office Court House.

Deputy Clerk Supreme Court, James Leland, office Court House.

Deputy County Clerk, Frank J. Crawford, office Court House.

Deputy County Treasurer, John H. Shepherd, office Court House.

Deputy Sheriff, W. F. Whitmore, office Court House.

Dewey E. W., attorney and real estate agent, over 19 LaSalle, boards Galloway House. (See advertisement.)

Dewey J. F., clerk in Court House, bds. Park House.

Dewey John S., deputy county clerk, bds. Park House.

Dewey M. A. & S. E., hardware, 127 Main.

Dewey M. A. (M. A. & S. E. Dewey), res. S. Ottawa cor. Spring.

Dewey S. E. (M. A. & S. E. Dewey), res. w s Locust near Jackson.

Dick Christian, helper; works Ottawa Glass Co.

Dicken J. H., blacksmith, n w cor. Van Buren and State, res. s w cor Christi and Van Buren.

Dickerman J. Y., clerk, E. Y. Griggs, bds. Mrs. C. M. Murray's.

Dickey Jesse, jeweler, etc., 101 Main, res. 76 Congress.

Dickey W. Taylor, clerk, bds. 76 Congress.

Dimick A. B. C., clerk, bds. H. B. Dimick, Lafayette.

Dimick Horace B., flour and feed, w s LaSalle nr. Jefferson, res. 86 Lafayette.

Dimmick Isaac, res. s s Superior, bet. Paul and Post.

Alschuler & Co. are the pioneers in manufacturiny all their ready-made clothing at home. Convince yourselves by calling.

- Dimmick P. J.** (Dimmick & Bro.), res. 15 Illinois avenue.
Dimmick L. N. (Dimmick & Bro.), res. 34 Paul.
Dimmick & Bro. (Dr. L. N. and P. J. Dimmick), druggists and chemists, n e cor. Court House Square. (See adv.)
 Dinneln Michael, baggage master, res. n w cor. Norris and Post.
 Dettrich Charles, cooper, w s LaSalle bet. Washington and Lafayette.
 Dix Absalom, 1 blk south of Moore, res. 2d e of Bloomington.
 Dody Henry A., bds 61 E. Main.
 Doll John, saloon and boarding house, n s Mill near LaSalle.
 Donahoe John, clerk, at Nelson Card's.
 Donavan John, bartender, bds. 133 Main.
 Donnell J. S., marble cutter, works E. McSuhills.
 Donohue John, bartender, bds. Mrs. Barney's.
 Donohue Timothy, miner, res. n s Superior bet. Ontario and Erie.
 Donohue William, teamster, city mills.
 Donovan James, lab., res. s e cor. Washington and Ontario.
 Donovan John, cooper, res. 36 Superior.
 Donovan John, lab., res. e s Locust bet. Lafayette and Washington.
 Doolan Stephen, lab., res. w s Pine near Superior.
 Doolan Thomas, lab., Ottawa ornamental iron works.
 Doran A. J. clerk, bds. s w cor. Orleans and Pearl.
 Doty Henry A., res. John Stout's.
 Dougherty James, lab., Illinois Starch Co.
 Dougherty Michael, lab., res. 76 Jackson.
Dow Albert F., collector of tolls, office s s the canal near LaSalle, res. n s Lafayette bet. LaSalle and Clinton.
 Dow E. A., clerk postoffice, bds. Clifton Hotel.
 Dow George W., clerk, res. n s Lafayette near LaSalle.
Dow J. W., Postmaster, bds. Clifton Hotel.
 Dowlan John, lab., Illinois Starch Co.
 Dowling Patrick, lab., res. n s Washington bet. Poplar and Mulberry.
 Downey Augustus, lab., bds. w s Mulberry bet. Jefferson and Madison.
 Downey John, teamster, res. 34 Superior.
 Downey Michael, lab., res. s e cor. Michigan, Canal and Locust.
 Downey Nicholas M., starch maker, res. e s Chesnut near Lafayette.
 Downey Patrick, miller, res. w s Pine bet. Superior and Washington.

- Downey Thomas, lab., Illinois Starch Co.
 Downey Wm., watchman, Illinois Starch Co.
 Downey Wm., grocer, w s LaSalle bet. Superior and Washington.
 Downing Thomas, glass cutter, w s Sycamore near Washington.
 Drake Brading, farmer, res. s e cor. State and Van Buren.
 Drew Edward M., grocer, s s Madison near cor. LaSalle, res. e s Clinton cor. Lafayette.
 Drew H., res. n e cor. Clinton and Lafayette.
 Drew Wm., commercial college, bds. s w cor. Paul and Superior.
 Drew W. A., principal business college, 36 Madison near LaSalle, bds. Galloway House.
 Droger John, res. n w cor. Sanger and Jefferson.
 Duckett Ocean (col'd), hostler, bds. cor. Clinton and Jefferson.
 Duckwith Wm., sickle maker, Eagle Agricultural Works.
 Dudgeon Misses Letitia and Jennie, res. n w cor. Lafayette and Paul.
Duebner Henry, barber, n s Main near Clinton, res. s s Jefferson nr. Lafayette. (See advertisement.)
 Duffy L., batch-maker, works Ottawa Glass Co.
 Duffy Mark, machinist, Ottawa manufg. Co.
 Duffy Michael, machinist, bds. e s Clinton near Washington.
 Dugan Frank, clerk, 19 LaSalle, bds. George Bennett.
 Dugan J. Robert, clerk Black & Bennett, bds. J. Cross's, Madison st.
 Dummett Henry, helper, works Ottawa Glass Co.
 Dunn Mrs. A. J., (wid.) seamstress, 38 LaSalle, res. same.
 Dunn Edward, lab., res. n s Lafayette bet. Ontario and Erie.
 Dunn James, lab., res. n e cor. Lafayette and Erie.
 Dunn Wm., lab., res. s s Washington bet. Erie and Ontario.
 Dumphy Michael, lab., res. e s Sycamore bet. Jackson and Jefferson.
 Duplain August, lab., res. n s Main bet. Buchanan and Bissel.
 Duplain Frank, machinist, res. n s Jefferson near Clinton.
 Durming Charles, res. s s Jefferson bet. Clinton and LaSalle.
 Dwyer Daniel, lab., res. s e cor. Superior and Ontario.
 Dwyer Patrick, lab., res. n s Washington bet. Locust and Chestnut.
 Dwyer Timothy, blacksmith, e s Columbus near Superior, res. n s Superior, bet. Columbus and LaSalle.
 Dwyer Wm. carpenter, works Colwell, Clark & Co
 Dyer Charles W., res. n s Lafayette near Post.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

Dyer R. F., physician and surgeon, n w cor. Madison and LaSalle, res. s e cor. Jackson and Columbus. (See advt).

E

Eagle Agricultural Works, J. E. Porter prop., s s Mill bet. LaSalle and Columbus. (See advertisement.)

Eames Edward, Pres't Nat. City Bank, res. s e cor. Shabana and Congress.

Eames L. H., Vice-Pres't Nat. City Bank, bds. Clifton Hotel.

Earle Wm. G., traveler, res. s w cor. Post and Washington.

Easton Wm. S., general ins. agent, 17 LaSalle, res. n w cor. Cass and Clay. (See side lines.)

Easton Wm. S., jr., salesman, bds. n w cor. Clay and Cass.

Eaton Nathan, machinist, bds. n s Norris bet. Post and Guion.

Ebersol D. S., guns and pistols, 104 Main, res. Argyle Place.

Ebert Wm., baker and confectioner, 136 Main, res. same. See adv't.

Eddington Wm., wagon maker, bds. Mrs. Barney's.

Edgcombe Richard E., harnessmaker, res. e s Chesnut nr. Washington.

Edgcombe Richard E., painter, bds. e s Chestnut near Washington.

Edward S. A., farmer, res. Buffalo Rock 3 miles west of Court House.

Eels Mrs. E. C. (wid.), res. 97 Lafayette.

Egan J. C., brass finisher, bds. Portland House.

Eagan M., cigar maker, w s LaSalle near Jefferson, bds. 77 Madison.

Egan Peter (Rumple & Egan), res. 77 Madison near Walker.

Eggers H., teacher, res. s w cor. Slough and Illinois avenue.

Eheman John, carpenter, res. 97 Madison.

Ehrler Frederick, carpenter, bds. Washington House.

Eichelberger Daniel, clerk, res. e s Chesnut bet. Jefferson and Jackson.

Eichelberger Geo. H., clerk, Child & Bro.'s, res. 69 Walnut.

Eichelberger Henry, cooper, res w s Locust near Jackson.

Eichelberger Miss L., (Wilson & Eichelberger,) res. Walnut nr. Mad'n.

Eisenhuth John, carpenter, res. 33 Superior.

Eli Abraham, lab., res. s s Superior, bet. N. Division and St. Clair.

Elmendorf Homer, carpenter, res. w s Post near Lafayette.

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., and East-side Court House. Ottawa, Ill.

Emery Charles, glass, bds. Washington cor. Clinton.
Emery George, harness maker, w s LaSalle near Washington.
Emmons John, carpenter Strawn & Powell, res. Madison st.
Eppler, Frank, blacksmith, res. 134 Madison.
Ericson E., wagon maker, w s Clinton near Main. res. w s Chestnut bet. Jackson and Jefferson.
Esser W., (N. Mattes & Co., res., n s Main near Buchanan.
Eurich Gottlieb, tailor, res, n s Main bet. Buchanan and Bissel.
Eustis Edwin, baker, res. w s Sycamore bet. Madison and Jefferson.
Evans Rudolph, (col'd), clerk G. A. Freisheimer's.
Exchange Bank, F. A. Sherwood & Co., proprs. cor. LaSalle & Mad'n.
Exchange Flouring Mills, P. H. Bevins & Co., proprs., west end Hydraulic Basin. (See advt).
Exchange Hotel, M. Formhals & Co., proprs., cor. Mad'n & Columbus.
Eyster Samuel, millwright, res. n w cor. Webster and Clay.

F

Faatz A., glass blower, bds. Portland House.
Fair Grounds, west end Ottawa avenue.
Fairbanks Charles D., homeopathic physician, n w cor. LaSalle and Madison, res. same. (See advertisement.)
Faivre Henry, restaurant, s s Marquette near Columbus, res. same.
Fanning Mrs. Margaret (wid.) res. w s LaSalle bet. Jackson and Lafayette.
Farnsworth Richard, lab., bds. cor. LaSalle and Jackson.
Farr Lyman, clerk, bds. s w cor. Main and Clay.
Farrall John, lab., res. w s Poplar bet. Lafayette and Jackson.
Farrall Michael, plasterer, res. 113 Lafayette.
Farrell Christopher, lab., res. e s Mulberry bet. Lafayette and Wash'n.
Farrell Dennis, lab., res. e s Mulberry bet. Superior and Washington.
Faulkner Patrick, starch maker, bds. John Hamilton's.
Faust Gabriel, wagon maker, w s LaSalle nr. Marquette, res. s e cor. Columbus and Norris.
Fay —, bds. s w cor. Paul and Washington.
Faze W. A., photographer at W. S. Calhoun's.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

- Feehan Patrick, foreman, works Colwell, Clark & Co.
 Feeley Wm. W., blacksmith, works J. D. Vette's.
 Fetter Jacob, carpenter, works Colwell, Clark & Co.
 Fellows B. B., clerk, res. n s Lafayette bet. Paul and Columbus.
 Felt Samuel, carpenter, res. n w cor. Mill and Columbus.
 Feeny John, boots and shoes, 18 Madison, res. s s Jackson nr. LaSalle.
 Fennell Joseph, grocer, n e cor. Superior and LaSalle, res. n s Superior bet. LaSalle and Clinton.
 Fenton Timothy, carpenter, res. s s Washington near Ontario.
 Fenton Wm., plasterer, res. s s Washington bet. Clair and N. Division.
 Fenton Wm., lab., res. n w cor. Ontario and Lafayette.
 Fenborne C., carpenter, res. 80 Jackson.
Field Miss Anna, dress and cloak maker, 27 LaSalle (up stairs), res same. (See advertisement.)
 Field Cyrus, carpenter, res. s e cor. State and Prospect avenue.
Field Miss Emily, dressmaker, 27 LaSalle (up stairs).
 Fields Norton, grain buyer, bds. s e cor. Prospect and State.
 Fielding Charles, printer, bds. cor. Madison and Sycamore.
 Fielding Dennis, clerk, bds. 32 Congress.
 Fiesel Joseph, res. s w cor. Main and Tyler.
Finn Jas. W., contractor and builder, s s Main nr. cor. Clinton, res. 59 Illinois avenue. (See advertisement.)
 Finn M. P., traveler, bds. s s Washington bet. N. Division and St. Clair.
 Finner John, lab., res. s e cor. Locust and Washington.
 Finnerty Mrs. B., (wid.) res. w s Clinton near Superior.
Fire Engine House, cor. Madison and Fulton.
First Ward School, n e cor. Erie and Superior.
First National Bank of Ottawa, M. H. Swift, Prest., I. H. Nash, cashier, n w cor. Main and LaSalle. (See advt.)
First Presbyterian Church, L. Y. Hayes, pastor, Clinton nr Mad'n.
 Fisher Allen, res. s w cor. Paul and Superior.
 Fisher A. A., cor Main and LaSalle, res. n s Illinois av. near Benton.
 Fisher Frank, bds. s w cor. Paul and Superior.
Fiske F. L., (Fiske, Strickland & Wing,) res. 30 Paul.
Fiske, Strickland & Wing, (F. L. Fiske, R. Strickland, C. L. Wing,) clothiers and merchant tailors, 28 and 30 Madison. (See advt.)

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them

- Fitzgerald John, harness maker, bds. s e cor. Superior & Champlain.
 Fitzgerald Morris, starch maker, res. s s Washington near Chestnut.
 Fitzgerald Thomas, brickmason, res. s e cor. Champlain & Superior.
 Fitzgerald Thos. E., saloon, w s LaSalle near Marquette, res. same
 Fiy Anthony, painter, bds. s e cor. Webster and Tyler.
 Flanagan John, clerk Reddick & Gillen, res n of Feeder.
 Flanagan James, carpenter, res. n s W. Pearl near St. James.
 Flick Charles, butcher, res. e s Locust near Madison.
 Flick John, clerk Jacob Mayer's.
 Flick John, (Flick & Bro.,) res. cor. Jefferson and Clinton.
 Flick Michwel, (Flick & Bro.,) bds. cor. Jefferson and Clinton.
 Flick & Bro., butchers, cor. Madison and LaSalle.
 Flick Philip, saloon, res. n w cor. Superior and Columbus.
 Flinn John, carriage trimmer, bds. at H. W. Jones.
 Flinn Patrick, moulder T. C. Gibson.
 Flynn James, lab., res. e s Locust near Lafayette.
 Flynn John, farmer, res. n s Superior bet. Chestnut and Sycamore.
 Flynn Michael, lab., res. n s Jackson bet. Locust and Lateral Canal.
 Flynn Thomas, lab., res. n e cor. Jackson and Locust.
 Flynn Thomas, plasterer, res. n w cor. Chestnut and Superior.
 Foley James, lab., res. n w cor. Lafayette and LaSalle.
 Forbes A. R., clerk, res. s s Illinois av. bet. Benton and Clay.
 Forbes C. M., clerk, res. cor. LaSalle and Washington.
 Forbes Thomas, carpenter, res. s e cor. SaSalle and Washington.
 Forbes T. A., salesman, 26 LaSalle, bds. Thos. Forbes, LaSalle st.
 Force Rev. C. H., Presbyterian, res. n e cor. Moore and Bloomington.
 Ford Aaron, clerk, bds. s s Phelps bet. St. James and Leland.
 Ford E. Frank, cabinet maker, res. n w cor. Douglas and Buchanan.
 Ford J. B., clerk, res. n s Superior bet. Paul and Columbus.
Ford & Lyman, (W. Ford R. D. Lyman,) brick works, n of feeder,
 near bluff.
 Ford Sanderson, butcher, bds. s e cor. LaSalle and Superior.
Ford Mrs. W., milliner and dressmaker, w s Columbus 1st n postoffice.
 (see advt.)
Ford W., (Ford & Lyman,) res. w s Columbus 1st n postoffice.
 Formhals Joseph (Hill & Formhals), res. s s Jefferson near Locust.

Alschuler & Co. are prepared to exhibit the finest German damask table-cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store.

Formhals Michael (M. Formhals & Co.), res. Exchange Hotel.

Formhals M. & Co. (M. Formhals and L. W. Wade), proprietors Exchange Hotel, cor. Columbus and Madison.

Formhals Wm., wagon maker, s e cor. Superior and Post, res. same.

Forster Christian, carpenter, res. s s Illinois avenue near Buchanan.

Forster Christopher, carpenter, wks. Colwell, Clark & Co.

Fosseen Osman (Morgan & Fosseen), bds. Mrs. Barney's, Madison st.

Foster A., sewing machine agent, 73 Madison, res. same.

Foster A., produce broker, res e s Chestnut bet Jefferson and Madison.

Foster Christian, carpenter, wks Colwell, Clark & Co.

Foster J. M., canal boatman, res. 69 Lafayette.

Foster James, harnessmaker, res. 1 block south of Moore four east of Bloomington.

Foulk Mrs. Jane, res. s s Madison bet. Clay and Buchanan.

Fourth Ward School, e-s LaSalle nr. Canal feeder.

Fowler John L., glass blower, works Ottawa Glass Co.

Fowler W., cigar maker, 131 Main.

Fox Geo. W., boarding house, 86 Madison, res. same.

Fox James, lab., res. n w cor. Washington and Erie.

Fox Olben, lab., res. s s Washington bet. Erie and St. Clair.

Fox Patrick, lab, res. n s Superior bet. Erie and St. Clair.

Foye H. H., res. e s Clinton bet. Lafayette and Washington.

Frank A., clerk, bds. Park House.

Frankenhauser Chas. A., butcher, res. s w cor. Lafayette and Sycamore.

Franklin Thos., lab., works Young & Ryan's.

Franz Frederick, carpenter, res. n s Madison bet. Sycamore and Pine.

Franz Fritz, carpenter, works Colwell, Clark & Co.

Franz P., tailor, bds. 63 Lafayette.

Fredenburgh Henry (Fredenburgh & Beaubien), res. cor. Main and Shabana.

Fredenburgh & Beaubien (Henry Fredenburgh and Napoleon Beaubien), grocers, cor. Columbus and Main.

Fredenburgh Henry, grocer, bds 91 E. Main.

Fredenburgh Isaac, res. 87 E. Main.

Fredenburgh Justice, res. 83 E. Main.

Freman Wm., clerk, at Riale Bros.

Freeman A. G., carpenter, res. 38 Congress.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 La Salle St.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 SaSalle St., Ottawa, Ill.

Freeman's Block, e s LaSalle bet. Madison and Jefferson.

Freeman Seth, res. 38 LaSalle.

Freight Depot, bet. Marquette and Joliet and Columbus and Guion.

Freisch August, tailor, bds. John Doll's.

Freisheimer George A., barber, under Clifton Hotel, res. w s Benton bet. Main and Madison.

Freishoff Frank, plasterer, res. n s Jefferson near Mulberry.

Freize Peter J., machinist W. U. telegraph works.

French Congregational Church, s e cor. Main and Buchanan.

Fretzer Louis, teaser, works Ottawa Glass Co.

Fribbs John, stone cutter, res. ns Superior bet. Erie and St. Clair.

Fricke Francis, tailor, at Alschuler & Co.'s, bds. J. Doll's, Mill st.

Frost Frank, painter, res. w s Chestnut near Madison.

Fruechtenicht Rev. Hermann, pastor German Lutheran Church, res. n s Jefferson bet. Chestnut and Sycamore.

Fry William C., carpenter, res. s s Phelps near St. James.

Fryse Mrs. F., (wid.) res. Washington House.

Fuller J. G., well-borer, bds. Ottawa House.

Fullerton Robert, carpenter, bds. 57 E. Main.

Fyfe George, sickle-maker, n end Ill. bridge, res. n s Pearl nr. Chester

G

Gabler Andrew J., glass blower, w s Locust near Lafayette.

Gaffney John W., plasterer, res. w s Clinton near Jackson.

Gagel Louis, building stone, cor. Madison and Lateral Canal, res. west of side cut. (See advt.)

Gaiding Frederick, lab., res. e s Walker bet. Main and Webster.

Gaines J. E., (Gaines & Beard,) res. cor. Center and Guthrie.

Gaines & Beard, (John E. Gaines, Edwin Beard,) proprs. pump factory, s s Mill bet. LaSalle and Columbus. (See advt.)

Galager Mrs. Kate, private boarding house, s w cor. Fulton, and Jefferson, res. same.

Gallagher Frank, lab., Illinois Starch Co.

Gall Patrick, starch maker, bds. John Hamilton's.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

- The Conn. Mutual Life Ins. Co. is represented in Ottawa by W. S. Easton, 17 LaSalle St.
- Galloway House, Miller & Stentz, proprs., w s Columbus near Mad'n.
Galvin James, clerk, bds. s e cor Church and Chambers.
Galvin Wm., blacksmith, works eagle agricultural works.
Gardner David, carriage maker, eagle agricultural works.
Gardner John, (Gardener & Mattinger,) res. cor. Chambers and Carroll
Gardner & Mattinger, (J. Gardner, L. Mattinger,) carriage mks. 94 Main.
Gardner John H., blacksmith, bds. w s Mulberry near Lafayette.
Gardner Thos., lab. res. w s Mulberry bet. Lafayette and Washington.
Garrety Henry, clerk, bds. s w cor. Slough and Main.
Garrety M., res. s w cor. Slough and Main.
Gartman Wm., carpenter, res. w s Locust near Lafayette.
Gates Rev. L. M., pastor Paesbyterian Church, (south Ottawa,) res. s w cor. Prospect av. and Catharine.
Gaul Jacob, carpenter, res. 8 Sycamore.
Gay J. G., carriage manufr., cor. LaSalle and Jackson, res. same.
Geckle & Streight, boots and shoes, n s Main near Clinton.
Geckle Frederick, (Geckle & Streight,) res. n s Main near Clinton.
Geduldig Anthony, harness maker, res. s w cor. State and Van Buren.
Geduletz Wm., shoemaker, 78 Madison, res. Main near Tyler.
Gehring G., clerk, bds. n s. Madison, west side cut.
Geigler Louis, stone yard, s w cor. Madison and Lateral Canal.
Geiske August, harness maker, res. over 97 Main.
Genecht John, stonemason, res. n s W. Pearl near St. James.
Gerding F., lab., res. cor. Main and side cut.
German Catholic Church, Rev. K. Kalvelage, pastor, s e cor. Jackson and Sanger. Services, 10.30 a. m. and 7 p. m.
German Catholic School, G. B. Maeler, teacher, e s Sanger bet. Jefferson and Jackson.
German Lutheran Church, Rev. H. Fruechtenicht, pastor, Jefferson bet. Chestnut and Sycamore. Services, 10½ a. m. 7 p. m.
German Lutheran School, Frederick Lahushen, teacher, n s Jefferson bet. Chestnut and Sycamore.
Gerraty M., s w cor. Main and Slough.
Ghoen William, helper, works Ottawa Glass Co.
Gibbs A. E., (A. E. & L. O. Gibbs,) gen'l ins. agent, res. 12 Webster.
Gibbs L. E. surveyor, res. True & Fay's Subdivision.
-

Alschuler & Co. are determined to undersell Chicago and New York marchant tailors at least 25 per cent., and better work at that.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

Gibbs A. E. & L. O., dentists, Cheever's Block, e s Court House Square.

Gibbs L. O. (A. E. & L. O. Gibbs), res. True & Fay's subdivision.

Gibson T. C., agricultural implement manufacturer, cor. Madison and Side Cut, res. e s Clinton bet. Madison and Jefferson.

Gibson W. L. (Thorne, Gibson & Herrick), res. 44 E. Main.

Giesman Wm., clerk, res. 14 Madison.

Gilbert Mrs. Susan (wid.), select school, res. w s Chesnut near Jackson.

Gilbraith Joseph, farmer, res. e s State bet. Centre and Van Buren.

Gillen H. (Reddick & Gillen), res. s w cor. Chesnut and Washington.

Gilman John, machinist, bds. s w cor. DeSoto and Clinton.

Gilman, King & Hamilton (W. Gilman, S. E. King and H. Hamilton), agricultural implement manufacturers, cor. Jefferson and LaSalle and cor. Marquette and Clinton.

Gilman Wm. (Gilman, King & Hamilton) res. cor. Clinton and DeSoto.

Ginn John M. printer, bds. n s Jackson bet. LaSalle and Clinton.

Ginsta U., clerk, res. 48 Congress.

Ginsta Wm., machinist, res. n s Jefferson bet. Clinton and LaSalle.

Gleim Ernst (Gleim & Alt), res. cor. Main and Clay.

Gleim & Alt (Ernst Gleim, Philip Alt) barbers, s s Madison near Chambers. (See advertisement.)

Gleim George, clerk, res. w s Clay bet. Columbus and Madison.

Gleim Henry, bartender, bds. 28 Main.

Gleim Henry, clerk, bds n s Main bet. Clay and Benton.

Gleim Jacob, saloon, res. n s Main bet. Buchanan and Bissel.

Glover Clarence, clerk, res. s s DeSoto.

Glover & Cook's Block, e s Court House Square.

Glover H. T., law student, res. e s Columbus bet. Jefferson and Jackson.

Glover, Cook & Campbell (J. O. Glover, B. C. Cook and George C. Campbell), attorneys at law, Glover & Cook's Block, e s Court House Square.

Glover J. O. (Glover, Cook & Campbell), res. e s Columbus bet. Jefferson and Jackson.

Glover Mrs. Wm. (wid.), res. cor. DeSoto 1 block w of Clinton.

Godfrey H. M., physician, 5 Postoffice Block, res. s. w. cor. Webster and Fillmore.

Godfrey Philip, grocer, n e cor. Main and Columbus, res. 32 Congress.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

- Goe Amos E., blacksmith, res. w s Lateral Canal near Madison.
 Goff Gilbert, dry goods, 119 Main, res. cor. Division and Pearl.
 Gondolf Henry (Strobel & Gondolf), res. 53 E. Main.
Gondolf Joseph, saloon and manager Turn Hall, res. cor. LaSalle and Jackson.
Good Templars' Hall, Cheever's Block, e s Court House Square.
Good Walter, sheriff, office Court House, res. same.
 Goodsell B. N., lumber dealer, bds. Park House.
 Goodsell & Carson (R. N. Goodsell and J. Carson), lumber merchants, n w cor. Lafayette and Fulton.
 Goodsell R. N. (Goodsell & Carson), res. Grand Haven, Michigan.
 Goonery Andrew, marble cutter, bds. John Hamilton's, Mill st.
 Gorbet Mrs. Rosina (wid.), bds. w s Chesnut bet. Jackson and Jefferson.
 Gordon Jerry, lab., res. west end Phelps.
 Gosha Jeremiah, engineer, bds. Mrs. M. Gosha's.
 Gosha Mrs. Mary, boarding house, s w cor. Clinton and Jefferson.
 Goslin L. (Z. Levy & Co.), res. 22 LaSalle.
 Gotte Anthony, tailor, res. e s Sycamore bet. Madison and Jefferson.
 Gotte Mrs. Anthony, midwife, res. e s Sycamore bet. Madison and Jeff'n.
 Gould Monroe, traveling agent, bds. Central House.
 Grace Thomas, messenger Western Union Tel. Co., res. s s DeSoto nr. glass factory.
 Grace Wm., lab., Gas Works.
 Graham Mrs. Catharine (wid.), res. w s Lateral Canal nr. Washington.
 Graham Geo., butcher, bds. cor. Clinton and Jefferson.
Graham James, Police Magistrate and Justice of the Peace, Reddick's Block, res. w s Clinton bet. Jefferson and Jackson.
 Graham Wm. J., clerk, bds. James Graham's. Clinton st.
 Graves D. W., teacher, res. s. w. cor. Catherine and Campbell.
 Gray O. C., lawyer, 2 DeLano's Block, res. n w cor. Grafton and Chapel.
 Green George, farmer, res. s w cor. Campbell and Bloomington.
 Green James, starch maker, res. 94 Jackson.
 Green James A., stone mason, res. s w cor. Superior and Sycamore.
 Green James L. teamster, res. n. s. Superior bet. Clay and Hough.
 Green James L., lab., res. s s Moore 1st e of Bloomington.
 Green Oliver, res. n s Illinois avenue bet. Ontario and Erie.

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Green Wm., farmer, res. 74 E. Main.

Greenlese Andrew, moulder, works W. Stormont's.

Greer James W., clerk, bds. Clifton Hotel.

Gregg David R., res. 27 LaSalle.

Gregg Mrs. Sarah, milliner, 27 LaSalle (up stairs). (See adv't.)

Gregor Christian, blacksmith, wks. J. D. Vette's.

Gretenkord Jacob, tailor, bds. Madison bet. Sycamore and Pine.

Gridley Henry, res. n s 2d bet. Chesnut and Sycamore.

Gridley, Bristol & Perkins (S. B. Gridley, N. B. Bristol and L. Perkins), dry goods, Cheever's Block, e s Court House Square.

Gridley S. B., Secretary and Superintendent Gas Works (Gridley, Bristol & Perkins), res. s s Congress bet. Grafton and Green.

Grieshellen Joseph, basket maker, res. n e cor. Main and Walker.

Griffith B. B. (B. B. Griffith & Son), res. s e cor. Prospect avenue and Catharine

Griffith B. B. & Son (B. B. and W. J. Griffith), boots and shoes, 128 Main. (See adv't.)

Griffith Benj. L., patent right agent, bds. 74 E. Main.

Griffith Edwin B., shoemkr, bds. s e cor. Prospect av. & Catharine.

Griffith George Edward, clerk, bds. 74 E. Main.

Griffith Isaac, carpenter, res. 74 E. Main.

Griffith L. B., (Baker & Griffith), res. n s Main, e Fox River bridge.

Griffith Robert A., clerk, res. n s Main, opp. John Stout's residence.

Griffith W. J., (B. B. Griffith & Son,) bds. s e cor. Prospect av. and Catharine.

Griggs A. G., clerk E. Y. Griggs, res. east Fox river.

Griggs E. W., lawyer and insurance agent, Cheever's Block, res. cor. State and Prospect ave. (See advt.)

Griggs E. Y., druggist 123 Main, res. n e cor. Congress and Orleans.

Groell G. F., clerk, bds. Mrs. Schott's.

Gronzgod Daniel, blacksmith, bds. John Doll's.

Groshers Mrs. Eliza, (wid.) res. n s main bet. Clay and Buchanan.

Groskurth Geo., shoemaker, s s Main nr. Fox river. bridge, res. same.

Grow A. E., Asst. U. S. assessor, n w cor. LaSalle and Madison, res. e s Chesnut bet. Washington and Superior.

Gruber Frank, saloon, n s Main near Clinton, res. same.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

Insure your dwellings in the Hartford Fire Ins. Co., W. S. Easton, Agent, 17 LaSalle St.

Gutting Frank, cabinet maker, res. s s Jackson near Chestnut.

I

Haas Philip, barber, bds. Schillings, n s Mill near Columbus.

Haas George teaser, works Ottawa Glass Co.

Haas Mrs. Catharine, (wid). res. 95 Madison.

Haberlin John, clerk, 127 Main, res. Benton cor. Main.

Hackshaw C., (C. Hackshaw & Co.,) res. n s Illinois av.

Hackshaw C. & Co., (C. Hackshaw, C. H. Beckwith, A. Hart,) lumber merchants, s w cor. Main and Lateral Canal.

Haeberle C., propr. Washington House, 143 Main. (See advt.)

Hahn C., artist bds. Excelsior House.

Hahn Christoph, wagon maker, s w cor. Clinton and Jackson, res. n s Main bet. Clay and Benton.

Haldeman Allen S., res. s w cor. Centre and State.

Hall D. M. freight clerk, bds. cor. Paul and Jackson.

Hall Joseph, res. s e cor. Cass and Clay.

Hall J. S., res. s w cor. Jackson and Paul.

Hall P. A., clerk res. cor. Jackson and Paul.

Hall Z., (Hall & Murphy,) res. Tonica, Illinois.

Hall & Murphy, (Z. Hall, Robert Murphy,) furniture dealers and undertakers, 37 LaSalle. (See advt.)

Haller John, wagon-maker, works Wm. Palmer's.

Halsey Amos, gardener, res. 15 Cass.

Hamalle John B., res. s w cor. Sycamore and Jefferson.

Hamalle Julius, bartender, bds. 133 Main.

Hamilton Andrew, (Hamilton & Hilliard), bds. I, Ackerman, S. Div. st

Hamilton Hugh, (Gilman, King & Hamilton,) res. 26 Webster.

Hamilton John, saloon, n s Mill near LaSalle, res. same.

Hamilton & Hilliard, (Andrew Hamilton, John Hilliard,) lime and cement, 144 Main near cor. Clinton.

Hammer Wallace, saloon, bds. Mrs. M. Gosha's.

Hammer Wm. H., saloon, e s Court House Square, bds. cor. Clinton and Jefferson.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them

Hammer W. L., clerk. bds. s s Madison bet. Court and Columbus.

Hammond James, lab., Illinois Starch Co.

Hammond Michael H., lab., res. s e cor. Pine and Lafayette.

Hanbury Octavius R. (White & Hanbury), res. 1½ miles w Court House.

Hanlon John, blacksmith, bds. Mrs. Barney's.

Hannafan Jeremiah, plasterer, bds. Central House.

Hannafan Michael, plasterer, bds. Central House.

Hansler George, tailor, res. e s Locust bet. Madison and Jefferson.

Hapeman Douglas (Osman & Hapeman) res. E. Pearl nr. Orleans.

Hard Chester, physician and surgeon and United States Pension Agent, Glover & Cook's Block, res. 28 E. Main. (See adv't.)

Harding, Thomas, brick mason, res. s w cor. Prospect ave & Van Buren.

Hardten Wm. (Herbster & Hardten), res. n s Madison near Ravine.

Harrington S. D., glass cutter, bds. Park House.

Harris John, blacksmith, bds. Washington cor. Clinton.

Harris John, flouring mill s w corner Hydraulic Basin, res. cor Webster and Walker.

Harris John H., blacksmith, bds. s w cor. Lafayette and Locust.

Harris J. O., physician, 123 Main, res. 49 E. Main.

Harris Justus, City Marshal, res. w s Lateral Canal near Madison.

Hart A. (Beckwith & Hart) res. n s Illinois av. bet. Walker and Fillmore.

Hart Charles, lab., res. s s Lafayette bet. Erie and Ontario.

Harth Henry, cabinet maker, bds. John Doll's.

Hartman John F., tailor, Jacob Mooney's, res. n s Madison west side cut.

Hatch John A., harnessmaker, wks. J. G. Stone's, bds. Ottawa House.

Hatheway Elias C., nursery, res. s s Ottawa near Elm.

Hatheway Joseph, grain merchant, res. n s Chapel bet. York and Chester

Hatheway Stephen, grain merchant, res. e s Paul near Washington.

Hatten Mrs., res. n s Madison near Sycamore.

Hattenback Joseph, clerk Jacob Mooney's, bds. w s Clinton, Mooney's.

Hatton John M., res. e s State bet. Glover and Campbell.

Hatton W. B., farmer, bds. e s State bet. Glover and Campbell.

Hawkins Geo., drug clerk, at Koch & Beck's, bds. Mrs. McGill's.

Hayes C. H., editor and propr. The Ottawa Statesman, s w cor. Main. and LaSalle, res. s w cor. Webster and Benton. (See advt.)

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

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HOLLAND'S OTTAWA CITY DIRECTORY.

Hayes J. F. C., editor of The Ottawa Statesman, res. s w cor. Webster and Benton.

Hayes Rev. L. Y., pastor 1st Presbyterian, res. 51 Congress.

Hayes Michael, lab., res. s s Washington near Chesnut.

Hayes R., res. n s Ottawa av. near St. James.

Hayge Jacob, carpenter, bds. 86 Madison.

Haynes W. M., harness maker, res. 36 Illinois av.

Head Samuel D., res. s s Madison near cor. LaSalle.

Heenan Daniel, (Burke & Heenan,) res. w s Illinois av. near Clay.

Heenan Wm., lab. Illinois Starch Co.

Heffroe William, res. s w cor. Superior and Guion.

Heidenrich George, lab., res. e s Mulberry near Madison.

Helbling Fidele, saloon, n s Mill near LaSalle, res. same.

Helfrich Christian, barber, w s LaSalle near Washington, res. same.

Hellstern L., saloon, n w cor. Centre and State, res. same.

Helwig Henry, harness maker, bds. 134 Main.

Hengelsbach Franz, architect, bds. Washington House.

Henigan James, lab., res. n e cor. Poplar and Jackson.

Henigan Peter, painter, bds. n e cor. Poplar and Jackson.

Hennesey Patrick, miner, res. n s Superior bet. Erie and St. Clair.

Henning Robert, foreman, res. s s De Soto near Clinton.

Henry Wm. P., res. w s Lateral Canal near Madison.

Henshaw Edward C., army officer. res. s e cor. Mad'n and Filmore.

Hensler George, tailor, 21 LaSalle, res. over side cut.

Hensler Joseph, carriage painter, wks Wm. Palmer, res w side cut.

Hensler Valentine, carpenter, res. s e cor. Webster and Tyler.

Hensler Valentine, Jr., painter, bds. s e cor. Webster and Tyler.

Herbster Frederick (Herbster & Hardten), res. cor. Center and Glover.

Herbster & Hardten (Frederick Herbster and Wm. Hardten), shoemakers, e s Columbus bet. Main and Madison.

Herlehy Daniel, shoemaker, res. w s LaSalle bet. Superior and Wash'n.

Herman Albert, cigar maker, bds. w s Columbus near Madison.

Herley Daniel, shoemaker, B. B. Griffith & Son.

Hern Mrs. A., res. s w cor. Locust and Superior.

Herrick E. L., (Thorne, Gibson & Herrick), res. 65 Congress.

Herrington J. D., glass cutter, bds. Portland House.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 LaSalle St., Ottawa, Ill.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 La Salle St.

Hess A. (A. Hess & Co.), bds. B. Laub's.

Hess Benj. (A. Hess & Co.), bds. Clifton House.

Hess A. & Co. (A. and B. Hess and B. Laub), cigars and tobacco, 131 Main.

Hess —, carpenter, bds. 86 Madison.

Hess Jacob, miller, res. s w cor. Madison and Benton.

Hess Jacob, bookbinder, bds. 143 Main.

Hess L. (Roberts & Hess), res. 65 E. Main.

Heyman Adolph (A. Heyman & Co.), res. Quincy, Illinois.

Heyman A. & Co. (A. Heyman and Marks Schwab) hoop skirt manufactory, 115 Main.

Hicke J. H., lab., res. n s Lafayette bet. Champlain and Ottawa.

Hickey Thomas F., shoemaker, bds. 134 Main.

Hickland Thomas, clerk, J. Cross's, res. cor. Fillmore near Main.

Hickling Mrs. Thos. (wid.), res. s e cor. Webster and Fillmore.

Hickling Wm., res. n e cor. Illinois av. and Benton.

Higgins Chas., lab., res. w s Mulberry bet. Madison and Jefferson.

High School, e s Columbus bet. Lafayette and Jackson.

Hill Andrew N., clerk, res. w s State bet. Prospect av. and Van Buren.

Hill John (Hill & Formhals), res. 59 E. Main.

Hill John N. (Wirick & Hill), bds. w s State bet. Prospect avenue and Van Buren.

Hill & Formhals (John Hill and Jos. Formhals) wagon mkr., 95 Main.

Hill Oliver, engineer, res. n s Jefferson near LaSalle.

Hilliard J., boatman, res. 75 Madison.

Hilliard John, (Hamilton & Hilliard,) res. n s Illinois av. near Bissel.

Hinkley Mrs. F. D., (wid.) res. w s LaSalle near Jackson.

Hinz H. H., grocer, 63 Lafayette, res. same.

Hise John, coach-maker, bds. 34 Congress.

Hitt Col. Daniel F., County Surveyor, office Metropolitan Block. res South Ottawa.

Hitt H. H., bds. s w cor. of South Ottawa.

Hoachlander Geo. W., miller, res. 218 Main.

Hoban James, clerk, bds. 102 Madison.

Hoban J., grocer and liquors, w s LaSalle nr. Jeffer'n, res. 102 Mad'n.

Hobert E. S., (Hobert & Clark), res. s s Webster near Clay.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

Hobert & Clark, (E. S. Hobert, C. M. Clark,) dentists, n w cor. Main and LaSalle. (See advt.)

Hodkinson Henry, carpenter, res. n e cor. Washington and Columbus.

Hoer Christian, carpenter, res. s s Ottawa av. next to Cemetery.

Hoes Edward V. B., student, bds. s e cor. Madison and Filmore.

Hoes John O. A., lawyer, res. s e cor. Filmore and Madison.

Hoes John V. A., res. s s Madison w of cut.

Hoes & LeLand's Building, n w cor. LaSalle and Madison.

Hoffman John, machinist, W. U. telegraph works.

Hoffman Oscar, machinist, W. U. telegraph works.

Hofmeister Christian, tailor, bds. Washington House.

Hogaboom A., (Nugent & Hogaboom,) res. Farm Ridge.

Holbert J. H., hedge grower, res. n s Washington near Paul.

Holden John, carpenter, res. n s Madison near cut ridge.

Holland Y., res. w s Clinton bet. Superior and Washington.

Hollecker Donat, wines and liquors and saloon, s w cor. LaSalle and Madison (in basement), res. 28 Main. (See advt.)

Hollister Abner W., bds, 80 E. Main.

Hollister F. P., clerk, bds. n e cor. Chapel and Grafton.

Hollister L. M. (Hollister & Stout), res. n e cor. Grafton and Chapel.

Hollister & Stout (L. M. Hollister and Chas. Stout), grain merchants, n e cor. Michigan and Columbus.

Holloway Chas., lab., res. n e cor. Lafayette and Pine.

Holloway Mrs. E. (wid.), res. under Plymouth Church.

Holmes Rev. D. J., pastor M. E. Church, res. n w cor. Columbus and Jefferson.

Holmes Jeremiah, lab., res. 73 Jefferson.

Holmes R. W., clerk, bds. Main st. East Ottawa.

Holmes Samuel, hostler, bds. Ottawa House.

Holmgren P. A., wagon maker, E. Erickson's.

Holtz Edward, lab., wks. W. Stormont's.

Hook Charles H., clerk Circuit Court and Recorder, office Court House, res. 4 Illinois av. bet. Walker and Fillmore.

Hopkins Horace W., physician, over 19 LaSalle, res. n s Lafayette bet. LaSalle and Columbus.

Hoppel John, buyer for Flick & Bro., res. n e cor. Pearl and St. James.

*Aschuler & Co. are determined to undersell Chicago and New York
merchant tailors at least 25 per cent., and better work at that.*

Hopper R., grocer, w s LaSalle bet. Superior and Washington.
Horn Christian, weaver, bds. Mrs. Weltfur's, Main st.
Horn Theodore, carpenter, res. 102 Lafayette.
Horner David, farmer, bds. w s Superior bet. Erie and St. Clair.
Horner Joseph, foreman, bds. n s Superior bet. Erie and St. Clair.
Hossack Alex., engineer, res. s s Main near Side Cut Bridge.
Hossack John, grain merchant, cor. Main and Side Cut, res. n w cor
Christie and Prospect avenue.

Hossack Lawrence (Allen & Hossack), res. n s Douglas nr. Buchanan.

Hottinger Jacob, carpenter, res. s w cor. Poplar and Jefferson.
Houghten E., harnessmaker, S. P. Couch's, bds. Galloway House.
Houseman Isaiah, lab., res. n s Superior bet. Erie and St. Clair.
Houtz J. E. (Scott, Houtz & Co.), res. 7 Cass.
Howard Lewis, prop. Clifton Hotel, cor. Columbus and Madison.
Howard Thomas M., clerk, Clifton Hotel.
Howard Winslow, glasstender, bds. w s Locust bet. Lafayette and Jack'n.
Howland Henry A., coal dealer, res. s s Superior near N. Division.
Hoyt F. B., jeweler, 18 LaSalle, res. 36 Congress.
Huber Frederick, fireman, res. e s Pine bet. Lafayette and Jackson.
Huber Godfrey, teaser, wks. Ottawa Glass Co.
Hudenricht George, teaser, wks. Ottawa Glass Co.
Huff Chas. C., farmer, res. s s Main bet. Tyler and Hardin.
Huff Owen, res. 224 Main cor. Clay.
Hughes Thomas, moulder, wks. W. Stormont's.
Hughes Wm., baker, cor. LaSalle and Jefferson, res. same.
Hull George V., salesman, res. 87 Madison.
Hull Wm. H., dry goods and boots and shoes, 26 LaSalle, res. 89
Madison. (See advertisement.)

Hundt E., harnessmaker, res. 139 Madison.
Hunt James H., gardener, bds. n e cor. Moore and Bloomington.
Hunt Miss Kate, dressmaker, res. w s LaSalle near Washington.
Hunsberger S. H., agricultural implem'ts, 26 Madison, res. 15 Webster.
Hunter Geo. H., Ass't U. S. Assessor, n w cor. LaSalle and Madison
res. 55 Congress.
Hurton Charles, wagon maker, res. n e cor. Jackson and Clinton.
Huston John, brick mason, res. n w cor. Canal and Columbus.

*Alschuler & Co. have succeeded in establishing a one price cash business
consequently offer great inducements to close cash buyers.*

Hutemacher Michael, carpenter, bds. Mrs. Gosha's.
 Hutson Allen, painter, res. 34 Superior.
 Hutt A., stonecutter, bds. s e cor. Main and Clinton.
 Hutton J. W., carpenter, res. s w cor Centre and Christie.
 Hutton Lewis K., shoemaker, res. w s State bet. Glover and Campbell.
 Huwald Henry, miller, City Mills, bds. n s Mill near LaSalle.
 Huwald John, wks. J. Maierhifer's.

I

Ide George W., farmer, res. s s Superior bet. St. Clair and Erie.
 Illinois Starch Company, J. D. Caton, Prest.; A. Lynch, Sec'y. s s
 Basement near Ill. river ridge.
 Imhof George, lab., bds. Washington House.
 Irion Christian G., grocer, w s LaSalle near Jefferson, res. same.
 Irion Paul, saloon. n s Marquette near Columbus, res. same.
 Irons Edward, miller, bds. Mrs. Gosha's.

J

Jackley Christian, lab., bds. w s Locust near Lafayette.
 Jackley John, glass blower, bds. w s Locust near Lafayette.
 Jackson G. W., (Jackson & Lockwood,) res. cor. Orleans and Pearl.
 Jackson & Lockwood, hardware, 109 Main.
 Jacob Henry, dyer, s s Main bet. Clinton and the bridge, res. e s Sycamore bet. Lafayette and Jackson.
 Jaeger Joseph, baker, res. 48 Jackson.
 Jaeger Louis, stone cutter, res. n w cor. Sycamore and Jackson.
 Jansens C. P., tailor at Alschuler & Co.'s, bds. S. Johnson's Columbus st.
Jekyll George, carpenter and builder, e s Clinton bet. Madison and Main, res. cor. Illinois av. and Fillmore.
 Jenkins Theodore, carpenter, res. e s Clinton near Lafayette.
 Jenkins Williams, principal 5th ward school, bds. Park House.
 Jennings Obadiah, blacksmith. w s State bet. Van Buren and Centre, res. w s Bloomington bet. Glover and Campbell.

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Jennings Stephen, toll collector, res. s side Ill. river bridge.

Johnson John, lab., res. n s Columbus near Jefferson.

Johnson Martin, carpenter, res. s s Washington bet. Paul & Columbus.

Jones Adrian, moulder, bds. s s De Soto near Clinton.

Jones Benjamin W., clerk, bds. cor. Clinton and Lafayette.

Jones David, (col'd), cook, bds. Park House.

Jones D. P., lawyer, Metropolitan Block, res. cor. Orleans and Pearl.

Jones Henry W., carriage manufr., 154 Main st., res. 4th nr. De Leon.

Jones Mrs. Sarah, (wid.) res. s s De Soto near Clinton.

Jordan Allen, clerk, bds. 76 Madison.

Jordan Richard C., (John Manley & Co.,) bds. Clinton Hotel.

Joy John, lab., res. n w cor. Superior and Erie.

Judge of Circuit Court, E. S. Leland.

Judge of County Court, P. K. Leland, office Court House.

Jungst Philip, harnessmaker, wks. J. G. Stone's.



Kaesar L., tailor, bds. s s Main bet. LaSalle and Clinton.

Kagy A. A., clerk, res. n s Washington bet. St. Clair and Erie.

Kagy J. M. (Kagy & Trumbo), res. Kankakee Co., Illinois.

Kagy & Trumbo (J. M. Kagy and M. P. Trumbo), grocers, s w cor. Erie and Superior.

Kagy Lewis, res. s w cor. St. Clair and Washington.

Kahn Christian, lab., bds. 95 Madison.

Kahn Joseph, carpenter, Weiss & Lyon.

Kaisel Adam, cigar maker, res. w s Lateral Canal near Lafayette.

Kaiser Adam, cigar maker, G. H. Schroeder, res. over Side Cut.

Kaiser Louis, tailor, bds. 134 Main.

Kalvelage Rev. K., pastor German Catholic Church, bds. Locust bet. Madison and Jefferson.

Kastler Louis, chair manufacturer, w s Madison nr. cor. Clinton.

Katthoffer John O., tailor, wks. J. Christmann's.

Kaufman Marcus, cigar maker, bds. Mrs. Barney's.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

Insure your dwellings in the Hartford Fire Ins. Co., W. S. Easton, Agent, 17 LaSalle St.

- Kavanaugh Peter W., brick mason, res w s Columbus nr. Washington.
 Kaylor W. H., printer, bds. Park House.
 Keating John, teamster, wks. Ottawa Glass Co.
 Keating Richard, carpenter, res. 67 Lafayette.
 Keating Robert, lab., res. Lafayette st.
 Keating Mrs. Thos. (wid.), res. 73 Lafayette.
 Keefe Dennis, teamster, bds. Michael Keefe's nr. Feeder.
 Keefe Michael, fireman, Gas Works.
 Keeler Michael, lab., res. n w cor. Champlain and Washington.
 Keeler Robert, harnessmaker, Strobel & Gondolf's.
 Keim Adam, butcher, bds. 90 Main.
 Keim Martin, saloon. 90 Main, res. same.
 Keiner Frederick, clerk, bds. Mrs. Barney's.
Kellar A. F., foreman printer, Statesman office, bds. Park House.
 Kelley Daniel, clerk, bds. s w cor. Chestnut and Washington.
 Kelley D. S., printer, bds. Park House.
 Kelley Mrs. Margaret, (wid.) res. w s Lafayette near Post.
 Kelley Martin, miner, res. s e cor. Superior and N. Division.
 Kelley Thomas, lab., res. s w cor. Superior and Pine.
 Kelley Wm., painter, works Colwell, Clark & Co.
Kellogg John J., deputy circuit clerk, office Court House. res. s s 2d bet. Chesnut and Sycamore.
 Kellogg Martin, bds. Park House.
 Kellogg John W., stone mason, res. w s Columbus near Superior.
 Kelly Michael, lab., res. e s Locust near Superior.
 Kelly T. C., lab., res. n s Lafayette bet. Mulberry and Poplar.
 Kelly Thomas H., barkeeper, bds. Clifton Hotel.
 Kelsey O. D., painter, at 154 Main, bds H. W. Jones.
 Kendall Frank A., salesman, bds. 89 Madison.
 Kennedy John; res. w s Chesnut bet. Jackson and Jefferson.
 Kennedy John, lab., res. s s Washington bet. Locust and Chesnut.
 Kennedy Thomas, lab., res. e s Sycamore near Jackson.
 Kennedy Timothy, lab., res. s w cor. Pine and Jackson.
 Kennedy Timothy, sickle maker, Ottawa manufg. Co.
 Kerste Christian, saloon, n e cor. Madison and Clinton. res. n e cor. Washington and Locust.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them

- Kestler Gustave, carpenter, works Colwell, Clark & Co.
 Ketcham O., painter, bds. Excelsior House.
 Keuper Charles T., clerk, bds. cor. Clinton and Jefferson.
 Kewin F., cigar maker, bds. Ottawa House.
 Killmer Wm. H., clerk, bds. s w cor. Clinton and Jefferson.
 Killian William, machinist, W. U. telegraph works, bds. Farmers' Hotel
 Kindrick Mrs. Rose, (wid.) res. s s Superior near N. Division.
 King C. B., land agent, res. n s DeSoto near Clinton.
 King Frank, planing mill, res. n s Norris bet. Guion and Post.
 King Frederick, mechanic, bds. n s Pearl bet. York and Chester.
 King H., insurance agent, res. w end De Soto.
King H. C., (H. C. & R. W. King,) res. s w cor. Post and Wash'n.
King H. C. & R. W., pump manufacturers, w s Clinton bet. Lafayette
 and Washington. (See advt).
 King Mrs. J. D. (wid.), res. n s Pearl bet. York and Chester.
 King James H., watchman at jail, bds. Galloway House.
King R. W. (H. C. & R. W. King), res. cor. Guion and Washington.
 King S. E. (Gilman, King & Hamilton), bds. cor. Pearl and Orleans.
 King Willis, clerk, bds. west end DeSoto.
 King H. D., bds. 28 E. Main.
 Kingsley Alonzo, carpenter, res. s s Ottawa av. 1st w of Hardin.
 Kinney Michael, clerk, T. D. Mahoney's.
 Kinney Patrick, clerk, res. w s Locust bet. Lafayette and Washington.
 Kinney Thomas, coal miner, bds. John Hamilton's.
 Kiper Chas., bartender, bds. Mrs. M. Gosha's.
 Kirk Hugh, carpenter, wks. Colwell, Clark & Co.
 Klink Joseph (Becker & Klink), res. s e cor. Bissel and Madison.
 Knapp Henry, blacksmith, res. n s Superior bet. Guion and Post.
 Kneedler Jacob, res. 136 Madison.
Kneussl's Hall, 139 Main.
Kneussl M., druggist, 139 Main. res. n w cor. Main and Walker
 (See advertisement.)
 Knight Frank, machinist, bds. s e cor. Catherine and Glover.
 Knobloch Adam, cabinet maker, res. w s Pine bet. Jackson and Jeffer'n.
 Knoedler Jacob, sausage mkr., s s Madison nr. Clinton, res. 136 Madison.

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Koch Charles F. (Berki & Co. and Koch & Beck), res. 51 E. Main.

Koch & Beck (C. F. Koch and W. E. Beck), druggists, n w cor. LaSalle and Madison.

Koch Henry, machinist, res. s s Madison bet. Benton and Clay.

Kohm John, baker, bds. W. Hughes's, LaSalle st.

Kohm John, tinner, bds. Jacob Ulrich's, Superior st.

Koon Wm., lab., Illinois Starch Co.

Kopa Louis, tailor, bds. s s Main bet. LaSalle and Clinton.

Kopch Martin, stone mason, wks. Louis Geigler's.

Kornemann Wm., cigar maker, res. n s Jefferson near Pine.

Krager Christian, blacksmith, res. n s Washington near Erie.

Krieger Wm., lab., res. n e cor. Sycamore and Jefferson,

Krosskurth Daniel, lab., works Hill & Formhals.

Kuhn William, lab. res. s s. Phelps bet. St. James and Leland.

Kurtz Rev. John, pastor Evangelical Association, res. e s. Chestnut bet. Jackson and Lafayette.

Kutter Otto, blacksmith, works J. Maierhofer's.

L

Lahushen Frederick, teacher, German Luthran school, res. n s Jefferson bet Chestnut and Sycamore.

Lally Mrs. Mary (wid) res. s e cor. Locust and Jackson.

Lamay W., saloon, s s. Superior nr. n Division, res same.

Lamb G. W., clerk, bds e s Clinton nr Madison.

Lamb Matthew B., grocer, n. s. Main bet LaSalle and Clinton, res s w cor. Chapel and Chester.

Lambley Slater, carriage maker, res. s w cor. Filmore and Main.

Lamey Wm., lab., works Young & Ryans.

Lanigan Patrick, lab., res. n e cor. Pine and Jackson.

Lanigan Wm., lab., res. n s Superior bet. Chesnut and Sycamore.

Lanigan James, lab., Illinois Starch Co.

Lansing Jas., sew. mach. agt., 101 Main, res. w s. Clay nr. Van Buren.

Lansing Jas., singing teacher, res. w s. Buchanan bet. Cass & Douglas.

Lansing Mrs. M. J., milliner 101 Main res. w s. Clay nr VanBuren.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 SaSalle St., Ottawa, Ill.

- Larkin Ewd. D., bds. w s. Chesnut bet Washington and Lafayette.
 Larkin J. H., moulder, bds. w s. Chesnut bet. Washington and Lafayette.
 Larkin Thomas, res. w s. Chesnut bet. Washington and Lafayette.
 Larkin Wm. Thos., bds. w s. Chesnut bet. Washington and Lafayette.
 Lattinger William, blacksmith, bds. central house.
 Laub Benjamin, (A Hess & Co.,) res. 16 Webster.
 Lauderback Theo., res. n s. W. Pearl bet. Leland and St. James.
 Lauernaty Ferdinand, carpenter, res. w s Chesnut near Madison.
 Laughlin James, carpenter, bds. Portland House.
 Lauterback —, carpenter, Weiss & Lyon's.
 Launsbury Mrs. (wid.), res. s s Superior bet. Paul and Post.
 Lavanway Joseph, clerk, res. s e cor. Superior and LaSalle st.
Lavine John W., cigar maker, bds. Mrs. Galager's.
 Lawless Wm., blacksmith, H. W. Jones's, bds. J. Ayres's, LaSalle.
 Lawyer Louis, glass blower, bds. w s Pine bet. Lafayette and Jackson.
 Lawyer Philip, glass blower, res. w s Pine bet. Lafayette and Jackson.
Leahy D., boots and shoes, 16 Madison, res. 99 Columbus. (See ad.)
 Leahy E., clerk, res. 99 Columbus.
 Leahey Mrs. Ellen (wid.), res. 34 Washington.
 Leahy James, shoemaker, res. 48 Washington.
 Leahy James A., bootmaker, bds. 99 Columbus.
 Leake Wm., wagon maker, res. n s Superior bet. Columbus and Paul.
 Leary Timothy, lab., Illinois Starch Co.
Leavens O., Justice of the Peace, s w cor. Main and LaSalle, res. n e cor. St. Clair and Washington. (See advertisement.)
 Leavett J. H., carpenter, res. n s Jackson bet. LaSalle and Clinton.
 Leavett Moses, carpenter and builder, w s Columbus near Jefferson, res. n s Jackson bet LaSalle and Columbus.
 Lecky W. K. (Barney & Lecky), res. 25 Clinton.
 Lee C., tailor, bds. e s Post near Lafayette.
 Lefaiue Julian, shoemaker, 9 LaSalle, res. South Ottawa.
 Lehmann Hermann, cigar maker, bds. Ottawa House.
 Leibut Christian, lab., res. n e cor. Lafayette and Mulberry.
Leland's Block, 17 and 18 LaSalle w of Court House.
Leland C. A. (Lewis & Leland), bds. on bluff north of city.
Leland Ddwin S., Judge Circuit Court, res on Bluffs n of city.

W. S. Easton represents the old Hartford Fire Ins. Co., office, 17 LaSalle St., Ottawa, Ill.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

Leland Geo. M., attorney and master in chancery, 1 DeLano's Block, res. west end DeSoto st.

Leland James, Deputy Clerk Supreme Court, res. s s DeLeon near Clinton.

Leland Leasler, farmer, res. n s DeLeon bet. Clinton and LaSalle.

Leland Lorenzo, res. on bluff north of city.

Leland P. K., Judge County Court, office Court House, res. s s Cass, bet. Bissel and Slough.

Leland Sherman, Deputy Circuit Clerk. office Court House, res. on bluff north of city.

Lemmer Jos., lab., bds. LaSalle cor. Clinton.

Leonard John, blacksmith, s s Jackson nr. LaSalle, res. e s Columbus bet. Superior and Washington.

Leonardy Ferdinand, cabinet maker, Hall & Murphy's.

Leopold Christian, lab., Weiss & Lyon's.

Lepper John, carpenter, res. s s Jackson bet. Pine and Mulberry.

Levy Z. (Z. Levy & Co.), res. w s Clinton bet. Madison and Jefferson.

Levy Z. & Co. (Z. Levy and L. Goslin), clothiers, 22 LaSalle.

Lewis David E., cook (col'd), res. s s Phelps bet. St. James and Leland.

Lewis E. C., law student, bds. n s Webster bet. Benton and Fillmore.

Lewis E. E. (Lewis & Leland), bds Clifton Hotel.

Lewis & Leland, (E. E. Lewis and C. A. Leland,) lawyers, n w cor. LaSalle and Madison. (See adv.)

Lewis Rev. Edwin N., pastor Plymouth Congregational Church, res. n w cor. Fillmore and Illinois avenue.

Lewis Henry, clerk, bds. s w cor. Sycamore and Jackson.

Lewis Lewis, res. s w cor. Sycamore and Jackson.

Lewis L. R., well borer, res. w s Walker bet. Webster and Illinois av.

Liard George, carpenter, bds. 86 Madison.

Libolt Henry, machinist, wks. Eagle Agricultural Works.

Liebenguth Wm., lab., res. 73 Jefferson.

Liex Dennis, saloon, 90 Jackson, res. same.

Lighthart Chas., clerk, res. s s Illinois av. bet. Buchanan and Slough.

Lind George, harnessmaker, wks. J. G. Stone's.

Linda Mary Mrs. (wid.), res. e s Poplar bet. Madison and Jefferson.

Lindley Mrs. Cordelia (wid.) res. n e cor. Lafayette and Post.

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

- Lindley George, student, bds. n e cor. Lafayette and Post.
 Lintner Chas. W., harness maker, res. e s Chesnut near Lafayette.
 Lippert Geo., baker, 147 Main res. n e cor. Mulberry and Madison.
 Lockwood Arthur, justice of the peace, w s. Columbus near post office, bds. Clifton Hotel.
 Lockwood L. Arnold, student, bds. Clifton Hotel.
 Lockwood Ward, (Jackson & Lockwood,) res. s w cor. Main and Clay.
 Logan H. J., mill right, res. n s Ottawa ave. bet. St. James and Elm.
 Long John, helper, works Ottawa Glass Co.
 Long William, laborer, works Ottawa Glass Co.
 Looney Daniel, watchman, works Ottawa Glass Co.
 Looney Michael, saloon, s e cor. Marquette and Lasalle, res same.
 Lord Edward, laborer, works Ottawa Glass Co.
 Lorriaux David, drug clerk at Koch & Beck.
 Lorriaux Elisha, painter, at 154 Main.
 Loveland George, horse trainer, bds. Ottawa House.
 Lovell John, driver, bds. Galloway House.
 Lovell Mrs. Nancy, (wid.) res. s w cor. Guion and Superior.
 Lowe Robert, lab., res. n s. Superior bet. Locust and Chesnut.
 Lowe W., glass flattener, res. w s Locust bet. Washington and Superior.
 Lowenthal Berthold, clerk, boards LaSalle cor. Jefferson.
 Lowenthal Julius, clerk, boards LaSalle cor. Jefferson.
 Lowenthal N., hides and pelts, LaSalle cor. Jefferson, res same.
 Lowenthal Rudolph, clerk, bds. LaSalle cor. Jefferson.
 Lowman Jacob, plasterer, res. 34 Congress.
 Loyd Mrs. J., (wid.) res. 56 E. Main.
 Lucy M., woodman. C. R. I & P. R. R. depot.
 Lucy Timothy, clerk, bds. 52 LaSalle.
 Luellan Clement, bds. w s Clay bet. Illinois av. and Cass.
 Lunney James, lab., res. 46 Washington.
 Lunney Thomas, carpenter, res. s s Washington bet. Pine and Sycamore.
Lutz C. G. (Denhard & Lutz), res. 96 Lafayette.
 Lute James, glass blower, bds. w s Locust bet. Lafayette and Jackson.
 Lyman R. D. (Ford & Lyman), bds. Park House.
 Lynch Andrew (Lynch, Beatty & O'Kane), res. 78 Congress.
 Lynch, Beatty & O'Kane (Andrew Lynch, Geo. Beatty and Daniel C. O'Kane), dry goods, 121 Main.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

For Policies in the old Hartford Fire Insurance Co. apply to W. S. Easton, 17 LaSalle St.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

Assets of the Conn. Mutual Life Ins. Co is \$25,000,000, W. S. Easton, Agent, 17 LaSalle St.

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HOLLAND'S OTTAWA CITY DIRECTORY.

Lynch Mrs. Anne (wid.), s s Washington bet. N. Division and St. Clair.
Lynch Barney, lab., Illinois Starch Co.
Lynch Bernard, lab., res. north end Chesnut.
Lynch Daniel, lab., Illinois Starch Co.
Lynch John lab., bds. n e cor. LaSalle and Washington.
Lynch L. P.. carptr., bds. s s Washington bet. N. Division and St. Clair.
Lynch Michael, saloon and restaurant, w s LaSalle nr. cor. Jefferson.
Lynch Timothy, lab., Illinois Starch Co.
Lyon Emery D. (Weiss, Lyon & Co.), res. cor. Webster and Walker.
Lyons John, farmer, bds. n w cor. Buchanan and Main.

MC

McArthur Robt. M., physician, 17 LaSalle, res. cor. Cass and Benton.
McCabe Columbus, blacksmith, res. e s Mulberry near Superior.
McCabe Peter, res. w s W. Pearl bet. Leland and St. James.
McCabe Thomas, starch maker, res. n e cor. Main and Bissell.
McCain A. K., jeweler, 20 LaSalle, res. 91 Madison.
McCain Mahlon, painter, res. w s Hardin bet. Main and Webster.
McCaleb Col. H. A. (Robinson & McCaleb) res. e s Clay nr. Cass.
McCanless Robert, carpenter, res. n s W. Pearl bet. St. James and Elm.
McCanless Mrs. Ann (wid.), res. w s Clinton near Madison.
McCarney Thos. F., tailor, Jacob Mooney's, bds. Andrew Gabaler's.
McCarthy John, lab., res. n e cor. Guion and Superior.
McCarthy Timothy, clerk, bds. Central House.
McCarty Chas., machinist, bds. s w cor. Paul and Washington.
McCarty John, lab., Illinois Starch Co.
McCarty Timothy, lab., res. 6 Washington.
McClane James, lab., res. n s Washington bet. Ontario and Champlain.
McClaury Hamilton, carpenter, res. s w cor. Lafayette and Post.
McCormick Mrs. C. (wid.), dressmaker, cor. Columbus and Madison.
McCormick Nicholas, teamster, res. w s Lateral Canal near Jackson.
McCortney R. Hamilton, lab., res. s w cor. Bloomington and Moore.
McCutcheon James, moulder, wks. W. Stormont's.

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

McDermott T., blacksmith, LaSalle cor. Marquette, res. n s Superior bet. Clinton and LaSalle.

McDonald George, architect, res. n w cor. Washington and Columbus.

McDougal Mrs. Agnes (wid.), res. n e cor. State and Glover.

McDougal Chas., student, bds. n e cor. State and Glover.

McDougal Duncan, teacher, bds. n e cor. State and Glover.

McDougal John, student, bds. n e cor. State and Glover.

McElwain David, jeweler, res. s w cor. Cass and Clay.

McGarr Frank, lab., res. n. e cor. Paul and Superior.

McGinnes Patrick, starch maker, res, n w cor. Illinois av. and Walker.

McGinnes Philip, lab., res. w s Poplar bet. Jackson and Jefferson.

McGinnis Philip, teamster, Strawn & Powell's.

McHugh Martin, lab., res. n w cor. Mulberry and Lafayette.

McInhill Mrs. Ann (wid.), res. s s Jackson bet. Chesnut and Sycamore.

McInhill Edward (E. McInhill & Co.), bds. s s Jackson near Chesnut.

McInhill E. & Co. (Edward McInhill and A. J. Hobart), marble works, e s LaSalle near Superior.

McInhill Jas., grain buyer, bds. s s Jackson bet. Chesnut and Sycamore.

McKinlay John F. (F. A. Sherwood & Co.), bds. Clifton Hotel.

McLoughlin John, clerk, bds. Farmers' House.

McMahon John, lab., res. s s Webster bet. Tyler & Bissel.

McMillan Isaac, clerk, res. w s Lateral Canal bet. Jackson and Jefferson.

McNamara William, lab., res 10 Washington.

McVene John, student, bds. n e cor. State and Glover.

M

Maas Peter, barber, G. A. Freisheimer's, res. West Side Cut.

Mace Gideon, farmer, res. s s Prospect ave. near Catharine.

Mace Peter, farmer, res. n s Phelps bet. Leland and St. James.

Mack William, lab., res. 8 Washington.

Mackins Andrew, engineer, bds. Washington cor, Clinton.

Mackintosh Frederick, telegraph, bds. s w cor. Paul and Washington.

Macy Charles, res. 42 E. Main.

Maeler G. B., teacher, res. e s Sanger nr. Jefferson.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

Daily income of the Hartford Fire Ins. Co., \$5,000, W. S. Easton, Agent, 17 LaSalle St.

- Mager John**, prop. Ottawa ornamental iron works foot of LaSalle near Illinois bridge, res. Christie st., south Ottawa. (See adv.)
- Magill Mrs. Delia., (wid.) res. 18 Webster.
- Maher Daniel B., blacksmith, res. w s Lateral Canal near Jackson.
- Maher Patrick, lab., Illinois starch co.
- Maher Thomas, lab., Illinois starch co.
- Mahody John, lab., Illinois starch co.
- Mahon John, coachman, bds. n w cor. Chester and Chapel.
- Mahony T., lab., res. n s Superior bet. Sycamore and Pine.
- Mahoney T. D.** grocer and wine and liquors, 23 LaSalle and Marquette near cor. LaSalle, res. n s Marquette nr LaSalle. (See ad.)
- Mahoney William, lab., res. n s Superior bet. Sycamore and Pine.
- Maierhofer Joseph, agricultural, n s Superior near Clinton, res. same.
- Maierhofer Mathew, res. 76 Madison.
- Maigher Michael, res. n s Superior bet. Ontario and Erie.
- Mailli Emile, lab., wks. Colwell, Clark & Co.
- Maloney James, lab., res. n w cor. Champlain and Lafayette.
- Malloy Patrick, lab., Illinois starch co.
- Manley H. C. clerk, res. cor. Chapel and Chester.
- Manley John, (John Manley & Co.,) res. cor. Chapel and Chester.
- Manley John & Co., (J. Manley & R- C. Jordon,) hardware, 118 Main.
- Mann George, res. 46 Superior.
- Mannell Charles, machinist, W. U. Telegraph works.
- March C., printer, Statesman office, bds. Mrs. Barney's.
- Marchington Mrs. Mary A., (wid.) res. n s Jackson near Locust.
- Marchington Samuel, printer, bds. n s Jackson near Locust
- Mariner J. F., dentist s w cor. Main and LaSalle, res. cross side cut.
- Markham Asher, res. 80 E. Main.
- Markle George A. carriage trimmer, 97 Main. res. n w cor. Washington and Guion.
- Markle Jacob, wagon maker, res. s e cor. St. James and Phelps.
- Marsh L. P., farmer, res. s e cor. Guion and Norris.
- Martel Wm., cigar maker, res. cor. Tyler and Illinois av.
- Martin Chester, machinist, bds. w s Bloomington near Van Buren.
- Martin Evans, carpenter, works J. Maierhofer's.
- Martin Roger, lab., res. e s Pine bet. Lafayette and Jackson.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

Daily income of the Hartford Fire Ins. Co., \$5,000, W. S. Easton, Agent, 17 LaSalle St.

- Martin Rollin, machinist, res. w s Bloomington near Van Buren.
 Marvin T. H., commercial traveler, bds. Clifton House.
 Mason Carnot C., physician, res. w s Paul near Lafayette.
Mason Thomas M., justice of the peace and insurance agent, w s State bet. Church and Centre, res. Mason's addition. (See ad.)
Masonic Hall, s s Main bet. LaSalle and Columbus.
Master in Chancery, G. M. Leland, office, Mad'n foot of Court.
 Matges John, mechanic, res. n s Douglas w end.
 Matges Joseph, carpenter, res. n s Douglas w end.
 Mathews John, helper, works Ottawa Glass Co.
 Mathews Nicholas. res. e s Locust bet. Madison and Jefferson.
 Mathews Richard, grocer, res. s s Main bet. Tyler and Hardin.
Mattes N., (N. Mattes & Co.,) res. 69 Main.
Mattes N. & Co., (N. Mattes, W. Esser, H. Brummel,) dry goods and groceries, 141 Main. (See advt.)
Matthias G. W., saloon and restaurant, s e cor. Main and Clinton res. same.
 Matthias N.. carpenter, Weiss & Lyon.
Mayer Jacob, cigars and tobacco, e s Court House, res. same.
 Mayher, Daniel, blacksmith T. C. Gibson's.
 Mayo Henry, (Boyle & Mayo,) res. South Ottawa.
Mayor of the City, H. A. Schuler.
 Meader Miss T., (Meader & Moore,) n e cor. Columbus and Main.
 Meader & Moore, (Miss T. Meader and J. Moore), dressmakers. n e cor. Columbus and Main, (up stairs).
 Mears Arthur, student, bds. s s Washington near Post.
 Mears John, blacksmith. e s Columbus bet. Main and Madison, res. s s Washington bet. Post and Guion.
 Mecay Adam (Wise & Mecay), res. Christie cor. Glover.
 Mecay John, carpenter, res. n w cor. Glover and Christie.
 Medell T. H., carpenter, res. n e cor. State and Church.
 Megaffin Joseph, boots and shoes, 20 LaSalle, res. w s State nr. Centre.
 Megaffin Wm. J., clerk, bds. J. Megaffin's.
 Meigs James K., U. S. Deputy Collector, n w cor. LaSalle and Madison, res. n s Pearl bet. Orleans and York.

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

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HOLLAND'S OTTAWA CITY DIRECTORY.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 LaSalle St.

Mellor Henry, saloon, n w cor. Jefferson and Lateral Canal, res. same
Membert Jacob, moulder, res. 100 Madison.

Mendes Frederick, harnessmaker, Strobel & Gondolf.

Mercir Frank, carpenter, res. s s Jackson bet. Locust and Lat'l Canal.

Mercir Jule, baker, s s Jackson bet. Locust and Lateral Canal.

Mercier M., baker, res. n s Main w Side Cut.

Merkel H., cigar maker, bds. Exchange Hotel.

Methodist Episcopal Church, Rev. D. J. Holmes pastor, n w cor.
Columbus and Jefferson.

Metropolitan Block, s s Main bet. LaSalle and Columbus.

Metzger Charles J., saloon and boarding house, 134 Main, res same.

Meyer Joseph, saloon, 11 LaSalle, res. same.

Meyer Peter, house stainer, res. 11 LaSalle.

Meyers Peter, res s e cor. Washington and Clinton.

Miller Frank, helper, bds. Farmers' Hotel.

Miller Henry, cigar maker, res. s s Jackson bet. Poplar and Mulberry.

Miller Henry, glass blower, res s s DeSoto 3d w of Clinton.

Miller John, glass blower, res. e s Chesnut bet. Lafayette and Wash'n.

Miller Joseph, painter, res. s s Washington bet. Erie and Ontario.

Miller Joseph F., carpenter, res. n s Pearl bet. Chester and Grafton.

Miller Marshall, shoemaker, 100 Main (up stairs).

Miller N., shoemaker, 10 Columbus, res. same.

Miller Peter, carpenter, Weiss & Lyon's.

Miller T. C. (Miller & Stentz), res. Galloway House.

Miller & Stentz (T. C. Miller and C. G. Stentz), proprietors Galloway
House, w s Columbus bet. Madison and Main.

Miler W. I., shoemaker, s s Moore bet. State and Catharine, res. same

Mills Mrs. Aida (wid.), res. n s Pearl bet. Chester and Grafton.

Mills J. (Campbell & Mills), res. w s Bloomington Road nr. Van Buren.

Mills James, photographer, bds. w s Bloomington near Van Buren.

Mitchell Mrs. Anne (wid.), res. s s Cass bet. Bissel and Slough.

Mitchell Geo. B., eating house, n s Madison nr. LaSalle, res. n w cor.
Chesnut and Pearl.

Mitchell J. S. (Mitchell & Stark), livery stable, s s Madison near Co-
lumbus, res. 95 Jefferson.

*Encourage home enterprise by purchasing home-made clothing at Al-
schuler & Co.'s 14 LaSalle St., Ottawa, Ill.*

Mitchell & Stark (J. S. Mitchell and John Stark), lightning rod agents, s s Madison nr. Columbus.

Mitchell M. W., clerk, res. cor. Jefferson and Pine.

Mitchell Peter, clerk, bds. s s Post bet. Washington and Lafayette.

Mitchell Warren, clerk, bds. 95 Jefferson.

Monhall John, mason, bds. Farmers' House.

Montgomery Mrs. R. (wid.), res. s s Madison bet. Clay and Buchanan.

Montgomery Thomas C., clerk, bds. Madison with Mrs. Montgomery.

Montgomery Wm., bds. s s Madison bet. Clay and Buchanan.

Monzel John M., cigars and tobacco, n s Madison near LaSalle, res. s e cor. Mulberry and Jackson.

Mooney Jacob, merchant tailor and clothier, 1 Court street, res. w s Clinton bet. Madison and Jefferson.

Moore A. B. Col., County Clerk, office Court House, res. s e cor. Webster and Fillmore.

Moore Chas. E., blacksmith, res. w s State bet. Prospect av. and Van B.

Moore Edward E., printer, bds. G. M. Radcliffe's.

Moore George, carpenter, res. s w cor. Moore and State.

Moore H. P., blacksmith, w s State bet. Van Buren and Centre, res. State near Prospect.

Moore Miss J. (Meader & Moore), res. n e cor. Columbus and Main.

Moore Joseph N., druggist, res. n s Pearl bet. Orleans and York.

Moore Lyman B., bds. near Main with Mr. John Stout.

Moore Thos., res. e s State bet. Centre and Van Buren.

Moore Warren, glazier, res. n s Pearl bet. Orleans and S. Division.

Moran James, shoemaker, w s LaSalle, bet. Columbus and Washington, res. w s LaSalle bet. Superior and Washington.

Morgan J. D. (Morgan & Fosseen), res. cor. Main and Clay.

Morgan & Fosseen (J. D. Morgan and Osman Fosseen), dry goods, 36 Madison.

Moriarty Miss B., bookkeeper, bds. T. D. Mahoney's.

Moriarty M. L., grocer, 5 LaSalle, res. s e cor. Church and Chamber.

Morris Mrs. J., milliner, 23 LaSalle (up stairs) res. on Bluff n of limits.

Morrison Byron, (Morrison & Williams) bds. Mrs. Barney's.

MORRISON & WILLIAMS, (B. Morrison & A. P. Williams) house sign and window shade painters, 145 Main. (See advt.)

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Morrison J. L., clerk, res. s s Cass bet. Bissel and Slough.

Morrison J., clerk, bds. 122 Main.

Morrison John L., salesman, res. Cass cor. Bissel.

Morrison Mrs. Katie, (wid.) res. n w cor. Poplar and Mulberry.

Morse C. C., (Morse & Cooley) res. w s Lafayette near Paul.

Morse & Cooley, manufacturers of eagle yeast cakes, 13 Madison.

Morse J. E. V., clerk, res. cor. Washington and Post.

Morse Mrs. Mary, (wid) res. s s Main bet. Bissel and Tyler.

Morse S. W., leather and hardware, 100 Main, res. n w cor. Post and Washington.

Mottaz John, shoemaker, 146 Madison, bds. same.

Moulton W. R., clerk, bds. Clifton hotel.

Molhall John, stone mason, bds. Farmers' hotel.

Mulligan Mrs. Catharine, (wid) res. n w cor. Pine and Washington.

Mulligan William, student, bds. n e cor. Orleans and Pearl.

Mulverhill Morris, saloon, n e cor. La Salle and Marquette.

Mumper Jacob, moulder, wks. W. Stormonts.

Munger Alexander M., pattern maker, res. west end Madison.

Murdock Charles, carpenter, res. n w cor. Chesnut and Jefferson.

Murdock Ezekiel, carpenter, res n w cor Chestnut and Jefferson.

Murdock L. D., carpenter, wks. I. Maierhofer.

Murphy Daniel, engineer, Ottawa Manufacturing Co.

Murphy Daniel T., res. n w cor. Lateral Canal and Madison.

Murphy Dennis, lab., res. n w cor. Sycamore and Superior.

Murphy Francis, civil engineer, res. s w cor. Bissel and Webster.

Murphy John, clerk, bds. n w cor. Superior and Sycamore.

Murphy John, lab., Illinois Starch Co.

Murphy John, glass blower, wks. Ottawa Glass Co.

Murphy Peter, blacksmith, wks. I. Maierhofer.

Murphy Robert, (Hall & Murphy,) res. Pearl bet. Orleans and York.

Murphy Thomas, lab. Illinois Starch Co.

Murphy William, carpenter, wks. Colwell, Clark & Co.

Murphy William, lab., res. s s Washington bet. Paul and Columbus.

Murphy William, lab., res. n w cor. Post and Superior.

Murphy W. H., porter, bds. Clifton Hotel.

Murray Mrs. C. M. (wid) res. e s Paul bet. Washington and Lafayette.

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

Murray James, clerk, bds. Mrs. L. Barney.
 Murray John, lab., Illinois Starch Co.
 Murray Lawrence, farmer, res. n s Superior bet. Mulberry and Poplar.
 Murray Matt., shoemaker, res. e s Pine bet. Superior and Washington.
 Murray Thomas, lab. Illinois Starch Co.
 Murray Wm., carpenter, bds. Washington cor. Clinton.
 Murty Henry, lab., res. s s Jefferson bet. Chesnut and Sycamore.
 Mykins Joseph, clerk, bds LaSalle cor. Superior.

N

Nary John, teamster, res. w end Superior.
Nash Henry C., teller in bank, bds. Ottawa av. 3d w of Hardin.
Nash John F., cashier 1st national bank, res. e s Ottawa av. 3d west of Hardin.
 Nattinger George M., messenger, bds. n e cor. S. Division & Congress.
 Nattinger John G., res. n e cor. S. Division and Congress.
 Nattinger L., (Gardner and Nattinger,) res. cor. Centre & Chambers.
 Norris William, res. s w cor Lafayette and Locust.
Nattinger Miss S. A., milliner, 33 LaSalle st., (up stairs,) bds, J. G. Nattinger's, E. Ottawa. (See advt.)
National City Bank, Edward Eames, pres.; W. H. Bullen, cashier, 32 Madison. (See advt.)
 Navan Timothy, blacksmith, res. e s Chesnut near Lafayette.
 Neal David, teamster, works Colwell, Clark & Co.
 Neely W. T., farmer, res. n e cor. Post and Norris.
 Neff Wm. D., gardener, res. n e cor. Ottawa av. and Elm.
 Neill David, farmer, res. 72 Madison.
Neumayer Wendelin, butcher, n e cor. Main and Clinton, res. s w cor. Tyler and Main.
 Nevin P., grocer and liquors, 52 La Salle, res. same.
 Newkirk Geo. G., painter, Ottawa Manufacturing Co.
 Nicholson Mrs. Anne (wid.), res. n s Superior near Columbus.
 Nicholson —, clerk, res. 62 Superior.
 Nichols W. F., physician, e s State bet. Glover and Campbell, res. same.
 Niles Irving, jeweler, bds. n e cor. Paul and Washington.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

- Assets of the Conn. Mutual Life Ins. Co is \$25,000,000, W. S. Easton, Agent, 17 LaSalle.**
- Nitschelm Emile, clerk, res. Brewery South Ottawa.
 Nitschelm John Martin, farmer, res. 260 Main.
 Nitschelm & Bernard (J. M. Nitschelm and A. Bernard), brewers, South Ottawa $\frac{1}{4}$ mile west of bridge, res. same.
 Noland Andrew, moulder, bds. w s Lat'l Canal bet. Jackson and Jefferson.
 Noland Jas., res. w s Lateral Canal bet. Jackson and Jefferson.
 Noland Thos., blacksmith, bds. w s Lat'l Canal bet. Jackson and Jefferson.
 Noland Wm., carpenter, bds. w s Lat'l Canal bet. Jackson and Jefferson.
 Norris Geo. F., lawyer, bds. Clifton Hotel.
 Norris Geo., bds. s e cor. Paul and Superior.
 Norris Geo. H., bds. Clifton Hotel.
 Norris Richard T., bds. s w cor. Lafayette and Locust.
Norton James, boots and shoes, 55 Madison, res. e s Locust bet. Superior and Washington.
 Nugent Peter (Nugent & Hogaboom), bds. Mrs. Barney's.
Nugent & Hogaboom (Peter Nugent and A. Hogaboom), wholesale produce dealers, basement No. 1 Cheever's Block.
- O
- O'Brien James, lab., res. s s Superior bet. Ontario and Champlain.
 O'Brien John, saloon, w s LaSalle near Superior.
 O'Brien Mrs. Margaret (wid.), res. s s Washington near Chesnut.
 O'Connell Mrs. Catharine (wid.), res. n s Superior bet. Ontario & Erie.
 O'Connell Michael, lab., res. w s Lat'l Canal bet. Jackson & Lafayette.
 O'Connor John, painter, w s Post near Superior, res. same.
 O'Connor Wm., lab., res. n s Phelps bet. St. James and Leland.
 O'Crowley Michael, tinsmith, Jackson & Lockwood's.
Odd Fellows' Hall (German), cor. Court and Madison.
Odd Fellows' Hall, Reddick's Block, e s Court House Square.
O'Donnell Patrick, saloon, 13 Superior, res. same.
 O'Donnell Patrick, lab., res. s w cor. Ontario and Superior.
 O'Donohue Jefferey, night watchman, wks. C. R. I. & P. R. R.
 O'Doud John, agent, res. n s W. Pearl bet. St. James and Elm.
 Oestreicher E., butcher, 86 Madison, res. s s Jackson near Chesnut.
 O'Gorman Daniel, lab., Illinois Starch Co.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

- O'Gorman John, lab., Illinois Starch Co.
 O'Kane David C., (Lynch, Beatty & O'Kane,) res n s Congress bet. S. Division and Orleans.
 O Kane M. C., clerk, bds. Galloway House.
 O'Lary Timothy, lab., res n s Lafayette bet. Champlain and Ontario.
Olin H., physician and surgeon, oculist and aurist, 2 Post Office Block, bds. Clifton Hotel. (See backbone of cover.)
 Olmstead Coleman, res. 26 E. Main.
 Olmstead J. D., commission merchant, cor. La Salle st. and Hydraulic Basin, res. 30 E. Main.
 Olmstead John C., student, bds. 30 E: Main.
 O'Meara Thos., starch maker, res. s s Jackson bet. Chesnut and Locust.
 O'Meara Patrick, lab., res. n w cor. Sycamore and Washington.
 O'Neil John, (O'Neil & Allen,) bds. Central House.
 O'Neil & Allen, (John O'Neil and W. H. Allen,) harness makers, e s Columbus near Main.
 Oppen Christian, carpenter, bds. C. G. Irvin.
 O'Reiley R. L., res. n w cor. Ottawa av. 3d east of St. James.
 O'Rourke James, stone mason, res. w end De Leon.
 Orton Thomas, bookseller, 111 Main, res. n w cor. York and Pearl.
Osman William, (Osman & Hapeman,) res. s e cor. Clay and Illinois avenue.
Osman & Hapeman, (William Osman and Douglas Hapeman,) editors and proprietors Free Trader, dealers in books and stationery, 18 La Salle. (See advt.)
Ottawa Gas Light and Coke Co., L. Leland, prest.; S. B. Gridley, sec.; office cor. Jackson and Clinton.
Ottawa Glass Co., John D. Caton, prest.; Thos. D. Catlin, sec. and treas.; n w cor. Locust and Michigan canal. (See advt.)
 Ottawa Manufacturing Co., W. H. W. Cushman, propr., Lafayette bet. Clinton and Fulton.
Ottawa Ornamental Iron Works, John Mager, propr., foot of La Salle near Illinois bridge. (See advt.)
 Ottawa House, H. Day, propr., foot of Columbus.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

Insure your dwellings in the Hartford Fire Ins. Co., W. S. Easton, Agent, 17 LaSalle St.

P

- Padget Benj., tailor, res. s s Main bet. Fillmore and St. Clair.
Palmer Wm., carriage and wagon maker, cor. Columbus and Jefferson
 Palmer Louis, harnessmaker, res. w s Clinton near Madison.
Palmer Joseph B., jailer, res. Court House.
 Paltsgrove William, grain buyer, res. s w cor. Madison and Clay.
 Pancratz Charles, cigar maker, bds. J. M. Monsel's,
 Park House, w s LaSalle near Jefferson.
 Parker D., clerk, bds. Park House.
 Parker Mrs. Margaret (wid.), res. e s Christie near Van Buren.
 Parry Samuel, brick mason, res. n s Superior bet. LaSalle and Clinton.
 Parsons Wm., blacksmith, works O. Jennings's.
Passenger Depot, bet. Marquette, Joliet, Columbus and Guion.
 Patchen Wm. C., carpenter, works Colwell, Clark & Co.'s.
 Paterman Chas., clerk, res. 88 Jackson.
 Paton L. G., teamster, bds. Park House.
 Patterson Wm. H., res. n w cor. LaSalle and DeLeon.
 Patterson S. L. (Trumble & Patterson), res w of Side Cut.
 Patterson James, cigar maker, res. 77 E. Main.
Paul John, physician and surgeon, 50 Columbus, res. same.
 Paul John, jr., tinner, bds. 50 Columbus.
 Pearson Aven, clerk, bds. n e cor. Washington and Post.
 Pearson Samuel S., tinner, bds. 50 Columbus.
 Pearson Wm. C., law student, bds. 50 Columbus.
 Peck Geo. W., blacksmith, res. n s Main bet. Bissel and Tyler.
 Peck Jason, engineer, res. s w cor. Norris and Guion.
 Pembroke Jeremiah, stone mason, res. n w cor. Christie and Church.
 Pepler Mrs. Mary (wid.) res. e s Fillmore bet. Webster and Main.
 Peran John, cooper, n w cor. Moore and Bloomington, res. same.
 Perkins Edwin, physician, res. on bluffs north of city.
 Perkins L. (Gridley, Bristol & Perkins), bds. Mrs. Woodruff's.
 Perkins Noah C., clerk, bds Mrs. Woodruffs.
 Perley Nathaniel, coal digger, res. n w cor. Bissel and Main.
 Pfeffer B., cabinet maker, res. 50 Jackson.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them.

- Phelan John, painter, bds. e s Poplar bet. Lafayette and Jackson.
 Phelan Patrick, lab., res. e s Poplar bet. Jackson and Lafayette.
 Phelps Benj. T., res. s s Ottawa av. 2d w of Hardin.
 Phelps Coran, stock dealer, res. s e cor. Chester and Chapel.
 Phelps Peter, res. 74 Madison.
 Phelps Thos. W., bookkeeper, res. 76 West Madison.
 Phillmore John, jr., lab., res. n w cor. Christie & Moore.
 Phillip Arthur, clerk, C. M. Shaw's.
 Phillip C. D., salesman, bds. Park House.
 Phillips —, student, bds. s w cor. Paul and Washington.
 Phillips John, machinist, W. U. Telegraph Works.
 Phillips John, lab., res. e s Mulberry bet. Lafayette and Jackson.
 Phillips Jos., glass blower, bds. e s Mulberry bet. Lafayette and Jackson.
 Phillips Wm. H., clerk, bds. n s Jackson bet. LaSalle and Clinton.
 Pierce Geo. W., pork packer, res. 55 E. Main.
 Pierce Joel F., shipcarpenter, res. n s Jackson bet. Paul and Columbus.
 Pierce Mial, carpenter, res. s s Madison near Clinton.
 Piergue Edward, baker, 174 Main.
Piergue J. L., restaurant and bakery, 122 Main, res. same. (See advt.)
 Piergue Lawrence, res. w s Chesnut bet. Madison and Jefferson.
 Pilkington Philip E., res. n e cor. Mulberry and Jefferson.
 Pindergast Garrett, carpenter, res. s s Superior bet. Locust and Chesnut.
 Plecher Jacob, cigar maker, bds. Ottawa House.
 Plunkett James, pot shell picker, wks. Ottawa Glass Co.
Plymouth Congregational Church, E. N. Lewis, pastor, s s Madison opp. Fulton.
 Polkon Charles, carpenter, res. s s Madison west end.
 Pollanter George, wagon maker, bds. 134 Main.
 Poole Robert, carpenter, bds. e s Clinton near Washington.
 Pope Josiah, carpenter, n s Lafayette bet. La Salle and Clinton, re. Jackson bet. Columbus and Paul.
 Porter Charles, mechanic, bds. n s Webster bet. Clay and Fillmore.
 Porter David H., dry goods, 124 Main, res. n e cor. Clay and Webster.
Porter George R., agt. U. S. Express Co., agt. Babcock's Fire Extinguisher, 38 La Salle; res. 48 Clinton.

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

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HOLLAND'S OTTAWA CITY DIRECTORY.

- Porter Mrs. H. L. (wid) res. e s Clinton bet. Jackson and Jefferson.
Porter Mrs. Jane (wid) res. n s Superior bet. Lateral Canal and Locust.
Porter J. E., propr. Eagle Agricultural Works, s s Mill bet. La Salle.
and Columbus, res. n s Prospect av. 2d street west of Christie.
(See advt.)
Porter P. L. (Trumble & Porter,) res. Mendota Illinois.
Porter Samuel, bus driver, res. 16 Madison, (up stairs.)
Porter Samuel W., clerk, res. 48 Clinton.
Porter William J., res. 105 Lafayette.
Portland House, J. Stafford & Co., proprs., e s La Salle near Superior.
Post Office, J. W. Dow, postmaster, cor. Columbus and Madison.
Post Office Block, cor. Columbus and Madison.
Potter Hosea, horse farrier, res. s w cor. Bloomington and Church.
Potter Ira, veterinary surgeon, Clinton nr. cor. Main, res. same.
Potter Lyman. teamster, res. 64 Lafayette.
Pouer Michael, clerk, bds. Washington House.
Pow John A., carpenter, s s Main nr. Clinton, res. Columbus.
Powell B. R., (Strawn & Powell), res. s s Cass bet. Bissel and Slough.
Powell J. D., clerk, bds. n w cor. Webster and Buchanan.
Powell Wm., lumber merchant, res. n w cor. Webster and Buchanan.
Powell W. T. (Strawn & Powell), res. Webster cor. Buchanan.
Pratt Mrs. A., 107 Main (up stairs).
Presbyterian Church (South Ottawa), Rev. L. M. Gates pastor, w s
State bet. Church and Glover.
Prescott F. C., hats, caps and furs, 24 Madison, res. 75 Main. (See ad.)
Prescott James, res. s w cor. York and Pearl.
Prescott M. H., boots & shoes, S. Madison nr. Clin'n, res. 69 E. Main.
Protestant German Methodist Church, w s LaSalle nr. Jefferson.
Purrucker John M., carpenter, res. e s Mulberry near Madison.
Pusey Joshua, farmer, res. 49 Congress.
Putney N. H., brass finisher, bds. Ottawa House.



Quigly M., turner, at 127 Main, res. Superior st.
Quilter Thomas, lab., Young & Ryan's.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 LaSalle St., Ottawa, Ill.

Quinn Wm., starch maker, res. w s Sycamore bet. Superior and Wash'n.
 Quinn Wm., clerk, bds. 78 Congress.
 Quinn James. lab., res. w s Locust bet. Superior and Washington.

R

Raab George, tinner, bds. Jacob Ullrich's Superior st.
 Raab Joseph, brewer, res. s s Main bet. Hardin and Leland.
 Raab Michael, mattres maker, res. s s Jackson bet Poplar and Sanger.
 Rabenstein Frederick, brewer, res. e s Columbus near Washington.
 Rable Frank, stone mason, res. e s Poplar bet. Madison and Jefferson.
Radcliffe George M., (Corwin & Radcliffe,) res. cor. Jefferson and Fox River.

Rathbun James E., U. S. Gauger, n w cor. La Salle and Madison, res. cor. Columbus and Jefferson.

Rathbun Thomas R., Mechanic, wks. Strawn & Powell.

Ravens George W., (F. A. Sherwood & Co.,) res. 88 Lafayette.

Rawling Free, carpenter, res. Chapel near York, East Ottawa.

Raymond E. H., (Shuler & Raymond,) res. s e cor. Division and Pearl.

Raymond S. W., res. s w cor. Webster and Clay.

Read E. P., dealer in hedge plants, 5 De Lano's block, res. s s Phelps bet. St. James and Leland. (See advt.)

Reardon Thomas, wagon maker, res. w s Locust near Washington.

Reasoner F. N., Physician, cor Main and La Salle, res. same.

Recorder, C. H. Hook, office Court House.

Reddick A. J., printer, bds. Park House.

Reddick's Block, e s Court House Square.

Reddick William, (Reddick & Gillen,) res. cor Columbus and Lafayette.

Reddick & Gillen, (William Reddick and H. Gillen,) dry goods, e s Court House Square.

Redding John F., lab., res. w s State bet. Van Buren and Centre.

Redding Mrs. Maria, carpet weaver, w s State bet. Van Buren and Centre, res. same.

Redigan Kelan, lab., res. s w cor. Joliet and La Salle.

Alschuler & Co., manufrs. of clothing, and dealers in hats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

W. S. Easton represents the old Hartford Fire Ins. Co., office, 17 LaSalle St., Ottawa, Ill.

The Conn. Mutual Life Ins. Co. is represented in Ottawa by W. S. Easton, 17 LaSalle

- Redmond E. P., painter, res. s w cor. Lafayette and La Salle.
 Reed Abner, carpenter, res. e s State near Campbell.
 Reed Chas. E., bds. e s State near Campbell.
 Reed Henry, engineer, res. n s Norris bet. Guion and Post.
 Reed S. W., res. n w cor. Webster and Walker.
 Reed Thos., lab., bds. s s Washington bet. Pine and Sycamore.
 Reedy Mrs. Eliza (wid.) bds. Columbus cor. Jefferson.
 Reedy Jas., express driver, bds. Columbus cor. Jefferson.
 Reedy Thos., buss proprietor, res. Columbus cor. Jefferson.
 Refior Henry (Bower & Refior), res. s s Main nr. Side Cut Bridge.
 Rehm Silvester, bootmaker, D. Leahy's, bds. n s Main w Side Cut.
 Reible Conrad, cabinet maker, res. e s Post near Superior.
 Reif George, lab., res. e s Pine bet. Jackson and Lafayette.
 Reifsnyder Henry, res. n w cor. Pearl and Orleans.
 Reigart Daniel, lab., res. cor. Main and Clinton.
 Reigart James, lab., bds. cor. Main and Clinton.
 Russel Conrad, lab., res. n s Lafayette bet. Pine and Mulberry.
 Reinemund John, stoves and tinware, 144 Main, res. E. Main ov. Fox R.
 Reitz Daniel, carpenter, works J. Maierhofer's.
 Reitz Jacob, varnisher, res. s s Jackson bet. Pine and Mulberry.
 Rendle James, shoemaker, bds. L. Rendle's, Pine st.
 Rendle Lewis, boots and shoes, 161 Main, res. Pine near Lafayette.
 Reynolds C. W., batanist, res. s w cor. Bloomington and Van Buren.
 Keynolds C. W., blacksmith, res. s e cor. Van Buren and Catharine.
 Rheiher C., lab., works Ottawa Glass Co.
 Rhiel Henry, proprietor Farmers' House, e s LaSalle near Lafayette.
 Rhodes J. D., livery stable, 93 Main, res. e s Clinton near Jackson.
 Rhodes R. D., stone mason, res. n s Centre bet. Chambers and Christie.
 Rhote H., lab., bds. s e cor. Main and Clinton.
 Riale John, grocer, res. s e cor. Post and Washington.
 Riale R. E., (Riale Bros.,) res. w s Clinton near Jefferson.
 Riale W. C., (Riale Bros.,) bds. John Riale.
 Riale Bros., (R. C. and W. C. Riale,) grocers, 16 La Salle.
 Riale Warren C., grocer, bds. s e cor. Post and Washington.
Rice John B., lawyer, Metropolitan Block, s s Main, bds. cor. Paul and Lafayette.

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

Rice Terry, lab., res. s s Michigan Canal bet. Chesnut and Locust.

Richardson E., (E. Richardson & Son,) res. w s Locust bet. Jackson and Jefferson.

Richardson E. & Son, (E. and W. N. Richardson,) grain merchants and elevator, cor. Main and Side Cut. (See advt.)

Richardson Jason F., cigar maker, bds. e s Columbus near Superior.

Richardson Mayhew, machinist, res. 214 Main.

Richardson Oscar, machinist, bds. 214 Main.

Richardson W. N., (E. Richardson & Son,) bds. w s Locust bet. Jackson and Jefferson.

Ries R., bds. Excelsior House.

Rigden Henry J., painter, bds. n s Main near La Salle.

Rigden H. W. S., jewelry, etc., n s Main near La Salle. res. same. (See advt.)

Riley James, grain buyer, res. n e cor. Pine and Washington.

Riley John, lab., Illinois Starch Co.

Riorden Mrs. Margaret, (wid.) res. s e cor. Locust and Superior.

Riorden Michael, machinist, bds. Excelsior House.

Riorden Timothy, shoemaker, res. w s Mulberry near Washington.

Rising L. A., (Smith & Rising,) res. n e cor. Cass and Bissel.

Ritz Daniel, carpenter, res. 216 Main.

Roberts D., clerk, bds. Galloway House.

Roberts George (Roberts & Hess), res. east Fox River.

Roberts & Hess (Geo. Roberts and L. Hess), bakery and confectionery, 10 Madison.

Roberts John R., boatman, res. s s Webster bet. Walker and Fillmore.

Roberts Thomas, bds. Park House.

Robinson Edwin, miller, res. 62 Lafayette.

Robinson G. W. (Robinson & McCaleb), res. Park House.

Robinson & McCaleb (G. W. Robinson and Col. H. A. McCaleb), ice dealers, cor. Champlin and Canal. (See adv.)

Robinson James, miller, res. 62 Lafayette.

Rock Mrs. Anne (wid.), cook, bds. Clifton Hotel.

Rockwood Otis, farmer, res. 72 E. Main.

Rogers Cornelius, wagon maker, res. e s. Post near Washington.

Rogers James, plasterer, res. s s Washington bet. LaSalle and Columbus.

Rogers Samuel W., carpenter, res s s Main near Side Cut.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

For Policies in the old Hartford Fire Insurance Co. apply to W. S. Easton, 17 LaSalle St.

Assets of the Conn. Mutual Life Ins. Co is \$25,000,000, W. S. Easton, Agent, 17 LaSalle.

Roman Catholic Church, Rev. P. Terry pastor, e s LaSalle bet. Superior and Washington.

Roman Catholic Select and Parochial Schools, s e cor. Washington and Paul.

Rosa Mrs. Catharine (wid.), res. n w cor. Bissel and Illinois avenue.

Rose E. (Bunker & Rose), brass founder, 102 Main, res. same.

Rosecrans Jacob, res. n s Madison bet. Poplar and Sanger.

Roser Antony, shoemaker, works W. Geduletiz's.

Roser Wm., butcher, res. s e cor. Main and Walker.

Ross Andrew, gardener, res. east end Congress.

Rossar Anthony, shoemaker, bds. W. Neumayer's.

Rossar Wendelin, butcher, W. Neumayer's.

Routcliffe George, (Routcliffe & Sanders,) res. n s Illinois av, near Clay.

Routcliffe & Sanders, (G. Routcliffe and J. Sanders,) grocers, 149 Main.

Routcliffe William, clerk, bds. s s Illinois av, near Clay.

Rowe F. W., broom manfr., res. 83 Madison.

Rowe Thomas, broom manfr., cor. Madison and Clinton, res. Grand Rapids, Illinois.

Ruggaber John, printer, bds. 134 Madison.

Ruhl, J. D., spinner, bds. 64 Superior.

Ruhl Samuel, farmer, res. 64 Superior.

Rumple George, carpenter, res s s Prospect av. bet. Christie and State.

Rumple James W., res. Pine bet. Lafayette and Washington.

Rumple & Egan, (J. W. Rumple and Peter Egan,) livery stable, cor. Madison and Clinton.

Rupp Michael, porter, 139 Main.

Rushton Holden, saloon, s s Marquette near Paul, res. same.

Russell Charles G., clerk, res. 48 La Salle.

Russell Nelson, travelling agent, bds. Central House.

Russell Peter, furniture dealer, 48 and 50 La Salle, res. same.

Russell's Block, e s La Salle bet. Madison and Jefferson.

Rutshmann Xavier, wagon mkr., bds. Mill bet. La Salle and Columbus.

Ryan B., lab., res. n s Superior bet. Pine and Sycamore.

Ryan James, lab., e s Locust bet. Jackson and Jefferson.

Ryan Jeremiah, (Young & Ryan,) res. Grand Rapids, Michigan.

Ryan John, lab. Eagle Mills, res. West Ottawa.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.

Ryan John, farmer, bds. e s Locust bet. Jackson and Jefferson.
 Ryan Patrick, res. e s Locust bet. Jackson & Jefferson.
 Ryan Patrick, stone mason, res. 56 Washington.
 Ryan Thomas, lab., res. 56 Washington.
 Ryan Timothy, lab., bds. 56 Washington.
 Ryan Timothy, jr., bds. 56 Washington.
 Ryburn Thomas, grain dealer, bds. w s Benton bet. Illinois av. and Cass.

S

Salisbury James H., glass blower, res. e s Clinton near Superior.
 Sample Jeremiah, clerk, Hall & Murphy's, res. Jefferson, J. Mitchell's.
 Sample Jerry, clerk, bds. 95 Madison.
 Sanders John (Routcliffe & Sanders), res. s s Illinois av. near Clay.
 Sands Wm. (col'd), lab., bds. Columbus cor. Jefferson.
 Sanderson David, butcher and grocer, s e cor. Superior and LaSalle,
 res. s w cor. Washington and LaSalle.
 Savage F. G., painter, res. n s Ottawa bet. St. James and Elm.
 Scanlan John, stone mason, res. n s Cass bet. Buchanan and Slough.
 Schafer Peter, harnessmaker, e s Columbus bet. Main and Madison,
 res. 54 Locust.
 Schaefer Albert, saloon, s w cor. Chesnut and Sycamore.
 Schaefer John, tinner, bds. cor. Chesnut and Jefferson.
Schaefer's Hall, s w cor. Chesnut and Sycamore.
 Schaid Conrad, lab., res. 85 Lafayette.
 Scherer Thos., teamster, res. 100 Lafayette.
Scheying John, saloon, 40 LaSalle, res. same.
 Schilling Frederick, lab., bds. n s Mill bet. LaSalle and Columbus.
Schilling Henry, saloon, n s Mill bet. Columbus and LaSalle.
 Schilling Mathias, stone mason, res. 98 Jackson.
 Schinzel Ernest, cabinet maker, res. 10 Poplar.
 Schinzel Herman, furniture dealer, n s Madison near cor. Clinton
 res. 10 Poplar.
 Schlymer Emil, cigar maker, bds. Exchange Hotel.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

- Schmeiser Henry, vinegar manufactory, w s Columbus near railroad.
Schmidt Diedrich, shoemaker, res. 5 Illinois av.
Schmidt Nicholas, tailor, res. n s Superior bet. Erie and St. Clair.
Schneider Geo., blacksmith, works J. Maierhofer's.
Schneider G. H., cigars, tobacco, etc., w s LaSalle bet. Jefferson and Madison, res. same. (See front cover.)
Schneider John, butcher, bds. W. Neumayer's.
Schobert John, harnessmaker, works Philip Schock's.
Schobert T. H., lab., res. e s Mulberry bet. Jackson and Lafayette.
Schock Philip, saloon, e s Columbus bet. Main and Madison, res. same.
School. For schools, etc., see appendix.
School German Catholic School, G. B. Maeler, teacher, e s Sanger bet. Jefferson and Jackson.
School German Lutheran School, Frederick Lahushen, teacher, n s Jefferson bet. Chesnut and Sycamore.
Schoor George, (Schoor Bros.) res. n s Madison near Sycamore.
Schoor Jacob, (Schoor Bros.) res. w s Chesnut bet. Madison and Jefferson.
Schoor Bros., (George and Jacob Schoor,) barbers, n s Madison near Clinton.
Schoor Michael, bootmaker, res. 97 Jefferson.
Schott Joseph B., bds. Mrs. Schott.
Schott Mrs. M. A., (wid.) boarding house, w s Columbus nr. Jefferson.
Schottmuller Mrs. Fanny, (wid.) res. s w cor. Hardin and Main.
Schottmuller W., propr. Excelsior House, w s La Salle near Canal.
Schroeder Anton, carpenter, res. e s Locust bet. Madison and Jefferson.
Schroeder Charles, grain dealer, e s Columbus bet. Main and Fox River.
Schutt Joseph, miller, res. s w cor. S. Division and Pearl.
Schwab Marks, (A. Heyman & Co.) bds. Park House.
Scott O., photographer, bds. Mrs. M. Gosha.
Scott John C., (Scott, Houtz & Co.) res. 28 Illinois av.
Scott, Houtz & Co., (John C. Scott, Jacob E. Houtz,) dry goods, 15 La Salle.
Scott W., clerk, bds. 210 Main.
Seeley F. W., res. e s Columbus bet. Main and Madison.
Seeley & Davis, (F. W. Seeley and H. M. Davis,) painters, e s Columbus bet. Main and Madison.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them.

Seever D. H., mechanic, bds. Ottawa house.

Select School, Mrs. Susan Gilbert, teacher, w s Chesnut bet. Jackson and Jefferson.

Semans Eric, res. s s Phelps 3d st. west of St. James.

Seventh Ward School, S. E. Beede, principal, s e cor. Glover and State.

Shabbona Square, bet. Chesnut and Sycamore, Lafayette and Jackson.

Shafer F. A., harness and saddles, 7 La Salle, res. 53 Congress. (See advt.)

Shafer William H., saddler, bds. Galloway House.

Shaide Henry, butcher, wks. Jacob Wiges.

Shanahan Cornelius, lab. res. e s Washington bet. Poplar and Mulberry.

Shanahan Patrick, bds. s s Washington bet. Poplar and Mulberry.

Shapland George, carpenter, Strawn & Powell's.

Shapley J. E., bookkeeper National City Bank, bds. Clifton Hotel.

Sharp John, physician and surgeon, n w cor. LaSalle and Madison (up stairs), bds. Park House. (See adv.)

Shaw Chas. M., grocer, 113 Main, res. n s Pearl bet. York and Chester.

Shaw T. V., clerk, res. 26 Madison.

Shea Michael W., shoemaker, res. over 163 Main.

Shea Wm., teamster, works Ottawa Glass Co.

Sheckler Benj. T., machinist, W. U. Telegraph Works.

Sheehan Mrs. Bridget (wid.), res. e s Post bet. Washington and Lafayette.

Shepherd John H. (Bowen & Shepherd), Deputy County Treasurer, s w cor. S. Division and Pearl.

Sheridan James, lab., Illinois Starch Co.

Sheriff of LaSalle County, W. Good, office Court House.

Sherwood P. A. (P. A. Sherwood & Co.), bds. Clifton Hotel.

Sherwood F. A. & Co. (F. A. Sherwood, Geo. W. Ravens and John F. McKinlay), bankers and ins. agts., s w cor. LaSalle and Madison.

Shetland B., telegraph, bds. s w cor. Paul and Washington.

Shinn W. H., glass flatener, bds. Portland House.

Shobert Geo., blacksmith, works J. Maierhofer's.

Shobert Wm. lab., Illinois Starch Co.

Shordan James, lab., res. n s Jackson bet. Mulberry and Pine.

The Conn. Mutual Life Ins. Co. is represented in Ottawa by W. S. Easton, 17 LaSalle

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

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HOLLAND'S OTTAWA CITY DIRECTORY.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 LaSalle St.

Short Barney, lab., Illinois Starch Co.

Shotwell B. F., real estate agent, res. s e cor. Jackson and Paul.

Shoulce John, lab., res. n s Phelps near Leland.

Shuler H. A., Mayor of the City (Shuler & Raymond), res. 210 Main.

Shuler J. A., res. s e cor. Webster & Clay.

Shuler J. N. (Shuler & Raymond), res. 212 Main.

Shuler & Raymond (J. N. Schuler, E. H. Raymond and H. A. Schuler), grain merchants, n e cor. Main and Fillmore.

Sieffert Frederick, harnessmaker, works P. Shafer's.

Sieffert Mrs. Margaret (wid.), res. 96 Jackson.

Silver Herman, lawyer, res. 69 E. Main.

Simon Anthony D. (Simon Brothers) bds. Exchange Hotel.

Simon Chas. L. (Simon Brothers), res. Main.

Simon Brothers, (Charles L. and Anthony D. Simon), pianos, organs, etc., 31 LaSalle.

Simmons G. D., tinsmith, res. n s Ottawa av. bet. St. James and Elm.

Simmons John, blacksmith, works C. Hahn's.

Sinon Wm. J., machinist, Ottawa Manufacturing Co.

Singer Henry, brewer, bds. Washington House.

Singer Martin, stone mason, bds. John Doll's.

Sinsel Frederick, carpenter, res. n w cor. Grafton and Pearl.

Sinsel Wm., carpenter, bds. n w cor. Grafton and Pearl.

Sipple Henry, wagonmaker, res. 31 Superior.

Sisco O., machinist, T. C. Gibson's.

Siverling Daniel, res. w s Lateral Canal bet. Jackson and Jefferson.

Sixth Ward School, s w cor. Hardin and Madison.

Sizer Andrew, miller, res. s e cor. Clinton and Jefferson.

Sizer Edward, clerk, bds. s e cor. Jefferson and Clinton.

Skinner Chas. J., grain buyer, bds. south end Christie.

Skinner Jos. E., res. south end Christie.

Slach Louis, tailor, bds. Washington House.

Slattery Ned, stone mason, bds. Portland House.

Slattery Timothy, shoemaker, n s Superior bet. Columbus and LaSalle.

Sweeton Henry (Sweeton & Baumgardner), res. South Ottawa.

Sweeton & Baumgardner (Henry Sweeton and Isaac Baumgardner) stoves and tinware, 8 LaSalle.

Smith A. B., Justice of the Peace, 34 Madison, res. n s Jefferson nr. Loc't.

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 LaSalle St., Ottawa, Ill.

- Smith Daniel E., grain merchant, res. n e cor. Chester and Chapel.
Smith Elisha, glasstender, bds. Portland House.
Smith E. H. (Smith & Rising), bds. Clifton Hotel.
Smith & Rising (E. H. Smith and L. A. Rising), cigar and tobacco manufacturers, 34 Madison.
Smith Jacob, wagonmaker, res. s s Madison bet. Benton and Clay.
Smith James, law student, bds. Mrs. Schott's.
Smith John, lab., bds. J. B. Palmer.
Smith R. A., stoves and tinware, 46 La Salle, res. e s Columbus bet. Jefferson and Jackson.
Smith Robert P., carpenter, res. n e cor. Locust and Lafayette.
Smith Solomon, (col'd) cook, bds. Park House.
Smith Thomas, blacksmith, T. McDermott.
Smith William C., (William C. Smith & Co.,) bds. Clifton Hotel.
Smith W. C. & Co., (W. C. Smith and Jos. Stout,) druggists, 120 Main.
Smith——, student, bds. s w cor. Paul and Washington.
Smith——, glass gatherer, bds. Washington cor. Clinton.
Snow Charles, moulder, Ottawa Manufacturing Co.
Snow Charles, res. s w cor Columbus and DeSota.
Snow D. Bassett, lawyer, s e cor. Court House Square, res. Rutland.
Snow D. B., (Adams & Snow,) bds. cor. Jackson and Paul.
Snow William, printer Republican office, bds. Mr. C. Snow, De Soto.
Snyder George, painter, res. 86 Jackson.
Snyder George, blacksmith, res. n s Marquette near La Salle.
Snyder William H., well borer, res. w s Post near Columbus.
Sommes Henry, engineer, res. s s Superior bet. La Salle and Columbus.
Soper Sidney, pedlar, res. n s Douglas west end.
Soran Matthew, clerk, res. n s Superior bet. Columbus and La Salle.
Specht Reinhart, pot maker, res. 111 Lafayette.
Speidel Erhardt, lab., bds. 134 Main.
Spencer B., agt. E. P. Read, res. s w cor. Main and Leland.
Spencer John M., engineer, res. w s Pine bet. Jackson and Jefferson.
Spencer Thomas, baker, 151 Main, res. 13 Webster.
Spillane, Mrs. Ellen, (wid.) dress maker, s w c La Salle and Washington.
Squier A. M., painter, res. s s Prospect av. bet. State and Catherine.
Stafford John, (J. Stafford & Co.,) res. Portland House.

Alschuler & Co., manufrs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

- Stafford John & Co.**, (John Stafford and D. S. Winters,) proprietors
Portland House, e s La Salle near Superior.
- Stager Michael, brewer, res. s s Main bet. Tyler and Hardin.
- Stamate Cyrus L., clerk, bds. cor. Paul and Jackson.
- Stark John, (Mitchell & Stark,) res. s s Madison near Columbus.
- Starrett Elijah, harness maker, res. 12 Washington.
- State's Attorney**, Charles Blanchard, office Madison foot of Court.
- St. Clair, telegraph, bds, s w cor. Paul and Washington.
- Stead Henry, farmer, res. s s Pearl bet. York and Chester.
- Stebbins Mrs. A., (wid.) res. n e cor. Orleans and Pearl.
- Steer Thomas, wagon maker, wks. J. D. Vette.
- Steinecker Christian, carpenter, bds. John Doll.
- Stentz C. G., (Miller & Stentz,) res. Galloway House.
- Stephenson William, stone mason, res. n s Main west end.
- Sterling Lyne, bds. n s Webster bet. Clay and Fillmore.
- Sternberg John A., machinist W. U. Telegraph Works.
- Stevens Mrs. C., (wid.) res. w s State near Moore.
- Stevens William, lab., wks. Eagle Agricultural Works.
- Stevenson Alfred, machinist, res. w s Christie near Van Buren.
- Stevenson David, machinist, res. w s Christie near Van Buren.
- Stevenson James, coal miner, res. west end Phelps.
- Stewart A. H., blacksmith, Clinton nr. Main, res. Webster nr. Walker.
- Stewart Mrs. Emma, (col'd wid.) hair dresser, Columbus nr. Madison.
- Strickland D., clerk, res. s w cor. Illinois av. and Fillmore.
- Strickland L., clerk, res. s w cor. Illinois av. and Fillmore.
- Strickland R.**, (Fiske, Strickland & Wing,) res. s w cor. Illinois av. and Fillmore.
- Stiefel M.**, clothier, 129 Main, bds. Galloway House.
- Stilman A. F., hostler, bds. Ottawa House.
- Stone J. D., shoemaker, wks. B. B. Griffith & Son, res. La Salle st.
- Stone J. G.**, harness and saddles, 97 and 99 Main, res. w s Post bet. Washington and Superior. (See advt.)
- Storey Peter, helper, wks. Ottawa Glass Co.
- Stormont William, foundry, Lafayette bet. La Salle and Clinton, res. n w cor. Superior and Paul.
- Stout Charles (Hollister & Stout), res. Paul bet. Lafayette and Jackson

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

Daily income of the Hartford Fire Ins. Co., \$5,000, W. S. Easton, Agent, 17 LaSalle St.

Stout John, dry goods and groceries, e s Court House Square, Reddick's Block, res. 61 E. Main. (See adv.)

Stout Joseph (Wm. C. Smith & Co.), res. cor. Paul and Lafayette.

Stout Joseph, physician, Reddick's Block, res. cor. Lafayette and Paul.

Strand Ole, hostler, bds. e s Clinton bet. Jackson and Lafayette.

Strawn H. C. (Strawn & Powell), res. cor. Buchanan and Main.

Strawn James T., res. 60 Lafayette.

Strawn Joel, bookseller, Strobel & Gondolf's, res. 60 Lafayette.

Strawn & Powell (H. C. Strawn, W. T. Powell and B. R. Powell), lumber and grain, e s LaSalle bet. Main and Mill and Fulton bet. Jefferson and Jackson.

Streeter Douglas, saloon, 153 Main, res. same.

Streight Thomas (Geckle & Streight), bds. n s Madison nr. Cut bridge.

Streight Wm., carpenter, res. s s Madison near Cut bridge.

Strobel A. H. (Strobel & Gondolf), res. 45 E. Main.

Strobel & Gondolf (A. H. Strobel and Henry Gondolf), harness and saddles, 105 Main near Columbus.

Strobel —, cigar maker, bds. 76 Madison.

Strong H. C., lumber merchant, res. s w cor. Main and Buchanan.

Strong Isaiah, bds. 50 Congress.

Strong Jeremiah, res. 50 Congress.

Strong Robert, farmer, res. n s Madison near Poplar.

Struckmeyer Adalbert, bookbinder, bds. Washington House.

Struever G. Otto, drug clerk, 139 Main.

Struever S., clerk, bds. Exchange Hotel.

St. Xavier's Academy, s e cor. Washington and Pearl.

Sullivan Cornelius, lab., res. n e cor. Superior and Sycamore.

Sullivan Daniel, lab., Illinois Starch Co.

Sulzberger Mrs. (wid.), res. s w cor. Locust and Jackson.

Supreme Court House, n e cor. Columbus and Lafayette.

Sutter W., res. s s Jackson bet. Poplar and Mulberry.

Sutton Samuel, machinist, res. n e cor. Jefferson and Locust.

Swan E. D., clerk, bds. Park House.

Swan Mrs. Zilpha, bds. Park House.

Sweet Geo. W., printer, bds. e s Division near Superior.

Swift M. H., Pres't First Nat'l Bank, res. n w cor. Main and Fillmore.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

Assets of the Conn. Mutual Life Ins. Co is \$25,000,000, W. S. Easton, Agent, 17 LaSalle.

Synon Mrs. Anne (wid.), bds. s s Washington bet. Poplar and Mulberry.

T

Tavener Frederick, freight and ticket agent, res. n e cor. N. Division and Superior.

Taylor A. H., clerk, bds. w s Clay bet. Illinois avenue and Cass.

Taylor W. M., Clerk Superior Court, res. w s Clay nr. Illinois avenue.

Teissieder Paul, harnessmaker, wks. J. G. Stone's.

Templeton Mrs. Laura (wid.), res. w s Columbus 2d n Postoffice.

Templeton Miss K. E., dress and cloak maker, w s Columbus 2d n Postoffice, res. same. (See adv.)

Terk Frederick, cabinet maker, Peter Russell's.

Terry Rev. Patrick, pastor Roman Catholic Church, res. n e cor Washington and LaSalle.

Tessedre August, shoemaker, res. n w cor. Main and Clay.

Tharp Samuel M., plasterer, res. w s Chesnut bet. 1st and 2d.

The Ottawa Free Trader, Osman & Hapeman editors and proprietors, 18 LaSalle. (See adv.)

The Ottawa Republican, Corwin & Radcliffe editors and proprietors, n w cor. Madison and Columbus. (See adv.)

The Ottawa Statesman, C. H. Hayes editor and proprietor, s w cor. Main and LaSalle. (See adv.)

Thomas Chas. H. R., law student, bds. s s Jackson near Columbus.

Thomas William, Assistant Superintendent Canal, res. n s Pearl bet. Orleans and S. Division.

Thompson Andrew, blacksmith, res. s s Norris bet. Columbus and Paul.

Thompson Chas., student, bds. n s Mill bet. LaSalle and Columbus.

Thompson D. D., physician, Chcever's Block e s Court House Square, res. 8 Illinois avenue.

Thompson Edward G., salesman, bds. Park House.

Thompson Geo. C., res. w s Clinton bet. Jackson and Jefferson.

Thompson G. L., crockery, 35 LaSalle, res. n e cor. Sycamore and 2d.

Thompson Hans, clerk, bds. Mrs. Barney's.

Thompson Jerry, (col'd) hostler, bds. cor. Clinton and Jefferson.

Alschuler & Co. are the pioneers in manufacturiny all their ready-made clothing at home. Convince yourselves by calling.

Thompson Mrs. Mary, dress mkr., e s Fillmore bet. Main and Webster.

Thompson Samuel, shoemaker, res. w s Chesnut near Madison.

Thorne A. H., baker, bds. s s Main near Side Cut bridge.

Thorne Horace C., clerk, bds. n e cor. Main and York.

Thorne Isaac, tinner, wks. John Manly & Co., res. e s Fox River.

Thorne Mrs. Jeanette, (wid.) res. over 161 Main.

Thorne R., (Thorne, Gibson & Herrick,) res. n e cor. York & E. Main.

Thorne, Gibson & Herrick, (R. Thorne, W. L. Gibson, E. L. Herrick,) grain dealers, n w cor. Madison and Fulton.

Thorson E. R., agt. E. P. Read, bds. cor. Clinton and Jefferson.

Thorson Seward, dry goods, 25 La Salle, res. 50 Chapel st., E. Ottawa.

Tilbury Warren, apprentice, bds. w s Bloomington near Glover.

Timmins Benj., farmer, res. w s Chesnut bet. Superior and Washington.

Tisler Prosper, saloon, 42 La Salle. res. same.

Titus W. B., builder and contractor, s s Main near Side Cut bridge, res. 14 Webster.

Toberty Michael, lab., wks. Colwell, Clark & Co.

Tobin David, lab., Ottawa Manufacturing Co.

Tobin J. H., clerk **Clifton Hotel**, bds. same.

Todd Charles F., (W. Todd & Son,) bds. n w cor. Paul and Jackson.

Todd Walter, (W. Todd & Son,) res. cor. Paul and Jackson.

Todd W. & Son, proprs. City Mills, e s La Salle south end.

Torrey S. L., tinsmith, res. s w cor. Pearl and Chester.

Town Tax Collector, C. Hart, office s w cor. Main and La Salle.

Townsend H. C., clerk, bds. s s Madison bet. Columbus and Court.

Trabing William, clothier, 27 La Salle, res. cor. Chesnut and Jefferson.

Tracy Joseph, bds. s w cor. Superior and Lateral Canal.

Tracey William, lab., res. n e cor. Superior and Columbus.

Trager Andrew, carpenter, res. 188 Main.

Trainor Edward, stone mason, res. n s Centre bet. State and Christie.

Traping William, tailor, res. s e cor. Jefferson and Chesnut.

Trask O., watches, clocks, and jewelry, 117 Main, res. n e cor. Washington and Paul. (See front cover.)

Treifus Samuel, butcher, bds. s s Jackson bet. Chesnut and Locust.

Tremper N., blacksmith, wks. C. Hahn.

remper Wm. H., wheelwright, res. s s Moore 3d east of Bloomington.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

- Trenary Theodore C., clerk, bds. s w cor. Chapel and Chester.
 Trimble A. M., (Trimble & Porter,) bds. n e cor. Orleans and Pearl.
 Trimble & Porter, agts. sewing machine, cor. Court and Madison.
 Trott Casper, lab., res. s s Madison bet. Buchanan and Bissel.
 True William, real estate agent, res. s w cor. Walker and Madison.
 Trumbo M. P., (Ragy & Trumbo,) res. La Salle county, Illinois.
 Tryon Nelson, blacksmith, res. s s Jefferson bet. Clinton and La Salle.
 Tucker Daniel E., shoemkr, 53 Madison, res. cor. Webster and Fillmore.
 Tuney Dennis, marble cutter, wks. E. McInhills.
Turn Hall, J. Goudolf, manager, cor. La Salle and Jackson.
 Turner E. F., clerk, bds. e s Pine ur Jackson.
 Turner John, blacksmith, wks. J. Maierhofer.
 Turner Robert, bds. s s Illinois av. bet. Buchanan and Slough.
Turner O. A., supt. glass factory, res. e s Pine near Jackson.
 Tulley John, lab., res. n s Superior bet. Post and Paul.
Tuttle C. W., (Tuttle Bros.,) res. 80 E. Main.
Tuttle L. R., (Tuttle Bros.,) res. 80 E. Main.
Tuttle Bros., (C. W. and L. R. Tuttle,) auction and commission merchants, 3 Reddick's Block. (See advt.)



- Uhl Charles H., machinist, W. U. Telegraph Works.
 Ullrich Jacob, stoves and tinware, n s Madison near La Salle, res. n s Superior near La Salle.
 Underwood L., carpenter, res. n s Superior bet. Erie and St. Clair.
Union Hall, n e cor. Madison and Pine.
U. S. Assessor, Q. D. Whitman, n w cor. La Salle and Madison.
U. S. Deputy Collector, James K. Meigs, n w cor. La Salle and Madison.
U. S. Express Co., Geo. R. Porter, agt., 38 La Salle.
U. S. Guager, J. E. Rathbun, n w cor. La Salle and Madison.



- Vallat Pacifique; machinist, wks. Colwell, Clark & Co.

Alschuler & Co. import a full assortment of the finest German linens direct from the factories in Germany. Don't fail to call and examine them

Van Antwerp Dan., mechanic, res. n s Superior bet. Erie and St. Clair.
 Van Avery John, messenger U. S. Express, bds. Portland House.
 Van Buren Jacob, machinist, res. n w cor. Norris and Guion.
 Van Buren John, machinist, W. U. Telegraph Works.
Van Doren C. M., dry goods and groceries, 2 La Salle, res. 5 Cass.
 Van Doren George H., clerk, bds. Clifton Hotel.
 Van Doren George M., bookkeeper, bds. Clifton Hotel.
 Van Doren Jacob C., res. 74 Congress.
 Van Doren L. W., physician, 74 Congres, res. same.
 Varney J. A., shoemaker, res. Marquette bet. Columbus and La Salle.
 Varney Solomon, engineer, T. C. Gibson.
 Vette John D., wagon maker, s e cor. Superior and Erie, res. same.
 Vette J. F., wagon maker, bds. s e cor. Erie and Superior.
 Vetzer Louis, glass maker, res. s s Jackson bet. Chesnut and Locust.
 Viltfier Henry, carpenter, wks. Colwell, Clark & Co.
 Vogel John, cooper, res. n s Superior bet. Columbus and La Salle.
 Vorce Charles, clerk Gas Works, cor. Chesnut and 4th.



Wade L. W. (M. Formhals & Co.) res. Exchange Hotel.
 Wade Thomas J., res. n e cor. Shabbona and E. Main.
 Wadhams Wm. U., clerk, bds. W. W. Calkins.
 Wafer James, blacksmith, res. s w cor. St. Clair and Superior.
 Wafer John, lab., Illinois Starch Co.
 Wagner Arthur L., clerk, bds. Mrs. Wagner's, Phelps st.
 Wagner Mrs. Matilda (wid.), res. n s Phelps bet. St. James and Leland.
 Wagner Mrs. M. H. (wid.), res. 130 Madison.
 Wakefield Geo., carpenter, res. 72 Madison.
 Walich Herman H., painter, res. n e cor. Clay and Main.
Walker A. E., lawyer, Metropolitan Block, Main (up stairs), res. cor. Illinois av. and Walker.
 Walker Mrs. E., milliner, 115 Main, res. same.
 Walker Geo. E., res. south end of Walker.

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

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HOLLAND'S OTTAWA CITY DIRECTORY.

- Walker J. W., blacksmith, w s Clinton near Madison, res. same.
 Walker N. C., bookkeeper, res. 115 Main.
 Walker Mrs. Sarah A. (wid.), res. n s W. Pearl bet. St. James and Elm.
Walker S. E. (Walker & Brower), res. cor. Illinois av. and Walker.
Walker & Brower (S. E. Walker and F. F. Brower), lawyers and real estate agents, Main (up stairs), Metropolitan Block. (See ad.)
 Walkling A., grocer, 186 Main, res. same.
 Wall Joseph, teamster, wks. Young & Ryan's.
 Wallace Mrs. Anne (wid.), res. w of Judge Caton's.
 Wallace Mills E., bds. w s State bet. Glover and Campbell.
 Wallace Robert, bds. w s State bet. Glover and Campbell.
 Wallace Thos., bds. w s State bet. Glover and Campbell.
 Wallimann Mark, saloon, n s Jackson bet. Pine and Sycamore, res. same.
 Walter C., blacksmith, wks. J. Maierhofer's.
 Walter Christian, grocer, 20 Madison, res. cor. Clinton and Jefferson.
 Walter Edward, blacksmith, bds. Farmers' House.
 Walters Frederick, canalboatman, bds. e s Locust near Lafayette.
 Walters James, carpenter, res. s s Phelps bet. St. James and Leland.
 Walters Mrs. Mary (wid.), res. n e cor. Chambers and Church.
 Walters Thomas W., harnessmaker, S. P. Couch's.
Walther Henry, ice cream and confectionery, 14 Madison. (See ad.)
 Ward G. W., carpenter, res. s w cor. Slough and Cass.
 Ward Thomas B., wagonmaker, res. w s Chesnut near Lafayette.
 Warick James D., dry goods, res. n s DeLeon near Clinton.
 Warlish Hermann, painter, wks. C. Hahn's.
 Warner Mrs. Ellen (wid.) res. n s W. Pearl bet. St. James and Elm.
 Warner Francis, land agent, res. s w cor. Illinois av. and Benton.
 Warner Geo. (Bruck & Warner), res. Jefferson over Side Cut.
 Warner James C., machinist, W. U. Telegraph Works.
 Warner J. R., wagonmaker, res. n s Washington near St. Clair.
 Warner J. T., wagonmaker, wks. J. D. Vette's.
 Warner Wm. W., messenger W. U. Telegraph Co.
 Warren Daniel, lab., res. s s Washington bet. Pine and Sycamore.
 Warren Tilbury, apprentice, wks. O. Jennings's.
 Warriner Albert C., commission, res. n s Lafayette near Paul.
Washington House, C. Haeberle prop., 143 Main. (See adv.)

Encourage home enterprise by purchasing home-made clothing at Alschuler & Co.'s 14 LaSalle St., Ottawa, Ill.

Washington Square, bet. Columbus, LaSalle, Jackson and Lafayette. Waterman Geo., salesman, bds. Mrs. Woodruff's, Clinton.

Waterman M. A., public bookkeeper, res. one street s of Cass bet. the Ravine and Illinois river.

Waterman R. N., bookkeeper Illinois Starch Co. and City Clerk, bds. one street s of Cass bet. the Ravine and Illinois River.

Watson Sumner, cabinet maker, res. s e cor. Paul and Lafayette.

Weatherly —, res. n s Superior bet. Erie and St. Clair.

Webster Allen, prop. Farmers' House, e s State south end, res. same.

Wehrstein John, grinder, res. s s Jackson bet. Poplar and Mulberry.

Weichert Mrs. Mary (wid.), res. e s Catharine bet. Centre and Church.

Weir Dr., botanist, s s Madison near Clinton.

Weiss Geo., carpenter, bds. Washington House.

Weiss Henry, tinner. bds. cor. Clinton and Jefferson.

Weiss Jacob, baker, J. L. Pierque's, bds. 122 Main.

Weiss John W. (Weiss, Lyon & Co.), res. e s Locust near Madison

Weiss, Lyon & Co. (John W. Weiss and Emery D. Lyon), planing mill and contractors and builders, s of Hydraulic Basin. (See ad.)

Weiss John, carpenter, res. e s Locust bet. Madison and Jefferson.

Welch Dennis, lab., res. s s Superior bet. Ontario and Champlain.

Welch Thomas, lab., res. n s Superior near Columbus.

Welcome Jos., clerk, bds. n e cor. Bissel and Cass.

Weller Wm., lab., res. e s Moore 2d e of Bloomington.

Wells Daniel, stonecutter, res. n w cor. St. James and W. Pearl.

Wells Geo. S., salesman, David H. Porter's.

Wemple D. W., clerk, res. s s Jefferson bet. LaSalle and Clinton.

Wendell Philip, res. e s Mulberry bet. Madison and Jefferson.

Werner George, shoemaker, res. 72 Jackson.

Wessler Frederick, cigar maker, bds. Washington House.

Wessler Henry, cigar maker, bds. Washington House.

West George, res. e s Columbus bet. Washington and Superior.

West George H., grain dealer, res. e s Champlain near Railway.

Western Union Telegraph Co., Charles M. Catlin, manager, Cheever's Block, e s Court House Square.

Wetzel Henry, tailor, wks. Alschuler & Co.'s, bds. John Doll, Mill st.

Whalen Patrick. blacksmith, bds. n s Superior bet. Chesnut and Locust.

Alschuler & Co., manufrs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

- Daily income of the Hartford Fire Ins. Co., \$5,000, W. S. Easton, Agent, 17 LaSalle St.**
- Wheeler A. D., clerk, res. e s State bet. Moore and Campbell.
 Wheeler Wm, engineer, res. w s Chesnut bet. Superior and Washington.
 White Alfred, (White & Hanbury,) res. n s Madison near Buchanan.
White & Hanbury, brewers, n s Madison bet. Buchanan and Bissel.
 White Edward, freight house man, C. R. & P. R. R.
 White John, lab., wks. Young & Ryan.
 White John, engineer, res. n w cor. Pine & Superior.
 White Mrs., bds. n s W. Pearl near St. James.
 Whits Matt., propr. Central House, Columbus bet. Main and Madison.
 White Willie, engineer, wks. Ottawa Glass Co.
 Whitehouse Sol. H., peddler, res. s w cor. Superior and Lateral Canal.
Whitman Quincy D., U. S. Assessor, n w cor. La Salle and Madison,
 res. s s Norris bet. Guion and Post.
Whitmore W. F., Deputy Sheriff, office Court House, res. n s Webster
 bet. Clay and Benton.
 Whittlesey Rev. Martin K., pastor Congregational Church, res. Plank
 Road north of city.
 Widman Charles J., barber, e s Court House Square, res. 106 Madison.
 Weinstroth Anthony, wagon maker, bds. Portland House.
 Wiget Jacob, butcher, e s Benton bet. Madison and Main.
 Wilcox Adoras, painter, cor. Illinois av. and Clay, res. same.
 Wilcox Chas. A., medical student, bds. n w cor. Fillmore and Illinois av.
Wilde J. F., physician, Reddick's Block e Court House. (See adv.)
 Wildey Ansom, sawyer, res. w s Sycamore bet. Superior and Wash'n.
 Wildfener Mrs. Frederick (wid.), res. s e cor. Fillmore and Main.
 Wildfener Henry, carpenter, bds. s e cor. Main and Fillmore.
Williams A. P. (Morrison & Williams), bds. Mrs. Barney's.
 Williams George, teacher, bds. e s Chesnut bet. Madison and Jefferson.
 Williams H. B., boxmaker, res. e s Clinton bet. Madison and Jefferson.
 Williams Henry C., carpenter, res. n w cor. Guion and Superior.
 Williams Mrs. Jane (wid.), res. n e cor. Centre and State.
 Williams John W., painter, res. e s Columbus bet. Norris and Canal.
 Willman Marx, tailor, I. N. Beem's.
 Wills Daniel, marble cutter, res. cor. W. Pearl and St. James.
 Wills Mrs. Matilda (wid.), res. 63 Locust.
 Wilson George, bookkeeper, bds. Clifton Hotel.

*Alschuler & Co. are determined to undersell Chicago and New York
 merchant tailors at least 25 per cent., and better work at that.*

- Wilson Geo. H., clerk, res. s s Washington bet. LaSalle and Columbus.
 Wilson James E., brick mason, res. 66 Lafayette.
 Wilson Joseph, clerk, bds. Clifton Hotel.
 Wilson Miss M. B. (Wilson & Eichelberger), res. Clinton cor. DeSoto.
 Wilson & Eichelberger (Miss M. B. Wilson and L. Eichelberger), mill-
 ners, 139 Main.
 Wilson Robt., surveyor, 4 DeLano's Block, res. cor. Clinton and DeSoto.
 Wilson Taylor, painter, w s LaSalle bet. Washington and Lafayette.
 Wilson W. D., fruit etc., cor. LaSalle and Madison, res. e s Chestnut
 bet. Jefferson and Madison.
 Wilson —, painter, bds. Mrs. M. Gosha's.
 Wing Clifton L., clothier, res. 74 E. Main.
 Wimple Daniel, clerk, res. s s Jefferson bet. Clinton and La Salle.
Wing C. L., (Fiske, Strickland & Wing,) res. n s Main e Fox River.
 Winters D. S., (Stafford & Co.,) res. Portland House.
 Winter John, peddler, res. n s Norris bet. Columbus and Paul.
 Wirick James, (Wirick & Hill,) res. N. Feeder 4th Ward.
 Wirick & Hill, dry goods and groceries, cor. Court and Madison.
 Wise Adam, grocer, res. e s State bet. Campbell & Moore.
 Wise Adam, res. w s Catharine bet. Church and Campbell.
 Wise & Mecay, grocers, w s State bet. Centre and Church.
 Wiseman James, marble cutter, wks. M. W. Baldwin.
 Withrow J. J., grain buyer, City Mills, res. 66 Superior.
 Witte Julius, printer, bds. Washington House.
 Wix, —lab., bds. Washington cor. Clinton.
 Wixom Caleb, harness maker, res. 77 Superior.
 Wohler Henry, shoemaker, bds. Adam Claus.
 Wood A. L., bookkeeper Eagle Mills, res. n s East Pearl.
 Wood J., propr. Eagle Mills, cor. Mill and Columbus, res. s s Pearl bet.
 Division and Orleans.
 Wood J. W., carriage maker, res. s s Jefferson bet. Clinton and La Salle
Wood's Block, n w cor. Court House Square.
 Woodford Benjamin, waiter Clifton Hotel.
 Woodlock Patrick, lab., res. n w cor. Locust and Superior.
 Woodruff, Mrs. E., (wid.) res. Clinton bet. Jackson and Jefferson.
 Wolf Christian, clerk, bds. n w cor. Jefferson and Chesnut.

*Alschuler & Co. have succeeded in establishing a one price cash business
 consequently offer great inducements to close cash buyers.*

Assets of the Conn. Mutual Life Ins. Co is \$25,000,000, W. S. Easton, Agent, 17 LaSalle.

Wolf Henry, clerk, bds. n w cor. Jefferson and Chesnut.

Wolf John C., farmer, res. e s Sycamore bet. Superior and Washington.

Wolf Philip, saloon w s Columbus bet. Madison and Main, res. same.

Wolf Mrs. Sophia (wid.), res. n w cor. Jefferson and Chesnut.

Wolfe D. (R. Wolfe & Co.), bds. w s LaSalle near Jefferson.

Wolfe R. & Co. (R. & D. Wolfe), wines and liquors and rectifiers, 46 LaSalle. (See adv.)

Wolfe R. (R. Wolfe & Co.), res. 46 LaSalle.

Wolff Christian, carpenter, Weiss Lyon, & Co.

Wolff Henry, planer, Weiss Lyon, & Co.

Wolfsberger Charles, glass blower, res. n s Superior near Columbus.



Yengst Philip, harness mkr., res. Illinois av. bet. Bissel and Buchanan.

Yentzer Enoch, tailor, res. n s Main bet. Clay and Buchanan.

Yentzer Walter, clerk, bds. n s Main bet. Clay and Buchanan.

Yobst Adam, carpenter, res. s s Main bet. Tyler and Hardin.

Yost Mrs., (wid.) res. n w cor. Centre and Christie.

Young John D., res. n s De Soto bet. Columbus and Clinton.

Young & Ryan, (John D. Young and Jeremiah Ryan,) lumber merchants, w s La Salle near Canal.

Young Men's Christian Association Rooms, 17 La Salle.

Yuhl Charles, telegraph operator, bds. s w cor. Paul and Washington.



Zecher Philip, bootmaker, wks. D. Leahy, bds. n s Mill near La Salle.

Zeller Jacob, carpenter, res. e s Sycamore bet. Madison and Jefferson.

Alschuler & Co. are the pioneers in manufacturing all their ready-made clothing at home. Convince yourselves by calling.



HOLLAND'S
Classified Business Directory,
OF THE
CITY OF OTTAWA, ILLINOIS,
FOR 1869,

EMBRACING A COMPLETE ALPHABETICAL LIST OF THE TRADES,
PROFESSIONS AND PURSUITS IN THE CITY OF OTTAWA,
THUS EXHIBITING AT A GLANCE

THE FULL ADDRESS AND BUSINESS OF HER CITIZENS.

Agricultural Implements.

Gibson T. C., cor. Madison and Side Cut.

Gilman, King & Hamilton, cor. Jefferson and LaSalle and cor. Marquette and Clinton.

Hunsberger S. H., 26 Madison.

Maierhofer Joseph, n s Superior bet. Clinton and Fulton.

Ottawa Manufacturing Co., Lafayette bet. Clinton and Fulton.

Porter J. E., s s Mill bet. LaSalle and Columbus. (See adv.)

Albums.

Bowman W. E., Cheever's Block. (See front paster.)

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

PRINTING.

OTTAWA STATESMAN,

ENGLISH AND GERMAN

Steam Job Printing House,

CORNER MAIN AND LA SALLE STS.,

OTTAWA, ILL.

Every Description of Plain and Fancy Printing

Executed with Neatness and Dispatch.

Entirely New Type and latest improved Power Presses,

Mammoth Poster Press,

GORDON FAST PRESS, and all materials
necessary for Printing.

Posters, Bills of every description, Blanks of all kinds, Programmes, Checks, Bill-Books, Note Books, &c., &c.

A fine Book and Pamphlet Department attached.

Good work, satisfaction, and low prices guaranteed.

SIGN OF THE "WHITE FRONT,"

OTTAWA,

ILLINOIS.

Artists.

Bowman W. E., Cheever's Block. (See front pastsr.)

Campbell & Mills, 123 Main cor. LaSalle. (See adv.)

Artists' Materials.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Attorneys at Law.

Blanchard Charles, 1 DeLano's Block. (See adv.)

Bowen & Shepherd, office Court House. (See adv.)

Brush & Butler, over 19 LaSalle. (See adv.)

Dewey E. W., over 19 LaSalle. (See adv.)

Griggs E. W., Cheever's Block e s Court House Square. (See adv.)

Lelaud Geo. M., 1 DeLano's Block. (See adv.)

Lewis & Leland, n w cor. LaSalle and Madison. [See adv]

Walker & Brower, Metropolitan Block, Main st.. (See adv.)

Auction and Commission.

Tuttle Bros., 3 Reddick's Block. (See adv.)

Aurists.

Olin H., 2 Post Office Block. (See backbone of cover.)

Bakers.

Carlin John, n s Jackson bet. Pine and Sycamore.

Ebert William, 136 Main. (See adv.)

Hughes William, cor. La Salle and Jefferson.

Lippert George, 147 Main.

Piergue J. L., 122 Main. (See adv.)

Roberts & Hess, 10 Madison.

Spencer Thomas, 151 Main.

Banks.

Exchange Bank, F. A. Sherwood & Co., proprs., s w cor. La Salle and Madison.

First National Bank of Ottawa, M. H. Swift, prest.; J. F. Nash, cashier; n w cor. Main and La Salle. (See adv.)

National City Bank, Edward Eames, prest.; W. H. Bullen, cashier 32 Madison. (See adv.)

Barbers.

Duebner Henry, n s Main near Clinton. (See adv.)

Alschuler & Co., manufrs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

JOHN STOUT,

DEALER IN

DRY GOODS!

CLOAKS, DRESS-GOODS,

Notions, Gloves and Hosiery, CARPETS

and OIL CLOTHS,

Groceries,

FARMERS' PRODUCE,

FRUITS, DRIED & CANNED,

Crockery, Etc., Etc.

A large assortment of

BOOTS AND SHOES,

Low Prices, and Goods warranted to be as represented.

REDDICK'S BLOCK,

OTTAWA,

ILLINOIS.

Freisheimer George A., s s Columbus, under Clifton Hotel.

Gleim & Alt, s s Madison near Columbus. (See adv.)

Helfrich Christian, w s La Salle bet. Superior and Columbus.

Widman Charles, e s Court House Square.

Schoor Bros., n s Madison near Clinton.

Bill Posters.

Barney & Leckey, 18 La Salle st.

Billiard Halls.

Bailey Robert F., 20 and 21 LaSalle (up stairs.)

Clifton Hotel, n e cor. Columbus and Madison.

Blacksmiths.

Dicken J. H., n w cor. Van Buren and State.

Dwyer Timothy, e s Columbus bet. Superior and Canal.

Jennings Obadiah, w s State bet. Van Buren and Centre.

Leonard John, s s Jackson near LaSalle.

McDermott Thomas, s w cor. LaSalle and Marquette.

Mears John, e s Columbus bet. Main and Madison.

Moore H. P., w s State bet. Van Buren and Centre.

Stewart A. H., e s Clinton near cor. Main.

Walker J. W., w s Clinton nr Madison.

Blank Books.

Osman & Hapeman, 18 LaSalle. (See adv.)

Boarding Houses.

Barney Mrs., e s Clinton bet. Madison and Jefferson.

Buckley Mrs. Elizabeth, n e cor. Washington and Clinton.

Dennis Mrs. Lucy A., s w cor. Washington and Paul.

Fox George W., 86 Madison.

Gabler Andrew J., w s Locust bet. Lafayette and Jackson.

Galager Mrs. Kate, s w cor. Fulton and Jefferson.

Gosha Mrs. Mary, s w cor. Clinton and Jefferson.

Metzger C. J., 134 Main.

Schott Mrs. M. A., w s Columbus bet. Jefferson and Madison.

Washington House, C. Haeberle, propr., 143 Main. (See advt.)

Bohemian Goods.

Trask O., 117 Main. (See front cover.)

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at the same price.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 La Salle St.

TUTTLE BROS.,**AUCTION and COMMISSION MERCHANTS,****OTTAWA,****ILLINOIS.**

Auction Sales every Afternoon and Evening,

And Dealers in

DRY GOODS, CLOTHING AND FURNITURE.

We also sell at Auction all kinds of Property in and out of Ottawa, on short notice. Consignments of all kinds of goods solicited from manufacturers and dealers for Auction and Private Sale.

Book Binders.

Denhard & Lutz, 135 Main. (See advt).

Book & Job Printers.

Corwin & Radcliffe, n w cor. Madison and Columbus. (See adv.)

Denhard & Lutz, 135 Main. (See adv.)

Osman & Hapeman, 18 LaSalle. (See adv.)

Hayes C. H., s w cor. Main and LaSalle. (See adv.)

Books & Stationery.

Billings A. W., 111 Main.

Denhard & Lutz, 135 Main. (See adv.)

Cash G. N., cor. Madison and Columbus. (See adv.)

Orton Thomas, 111 Main.

Osman & Hapeman, 18 LaSalle. (See adv.)

Boots and Shoes.

Bollman Edward, n s Madison near cor. Clinton.

Bruck & Warner, 159 Main.

Burke & Heenan, 17 LaSalle.

Child & Bro., 2 Cheever's Block, e s Court House. (See adv.)

Claus C. & Bro., 167 Main.

Feeny John, 18 Madison.

Geckle & Streight, n s Main near Clinton.

Geduletiz Wm., 78 Madison.

Griffith B. B. & Son, 128 Main. (See adv.)

Groskurth George, s s Main near Fox River bridge.

Herbster & Hardten, e s Columbus bet. Main and Madison.

Hull W. H., 26 La Salle. (See adv.)

Leahy D., 16 Madison. (See adv.)

Lefaive Julian, 9 La Salle.

Megaffin Joseph, 20 La Salle.

Miller Marshall, 100 Main, up stairs.

Miller N., 10 Columbus.

Miller W. I., s s Moore bet. State and Catharine.

Moran J., w s La Salle bet. Washington and Superior.

Mottaz John, 146 Main.

Norton James, 55 Madison.

Prescott M. H., n s Madison near Clinton.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

Assets of the Conn. Mutual Life Ins. Co is \$25,000,000, W. S. Easton, Agent, 17 LaSalle.

HALL & MURPHY,

DEALERS IN



Furniture, Looking Glasses,

MATTRESSES, &C.,

We keep constantly on hand a full stock of

Kitchen, Dining Room, Bar Room, Parlor & Chamber Furniture,

In fact everything usually kept in first class furniture houses.
We also make a speciality of

**UNDERTAKING**

and keep on hand a full stock of Walnut

COFFINS AND METALLIC CASES,

of the latest patterns, and a fine Hearse for City or Country.

We are sole agents in Ottawa for the

Western Elastic Sponge Company,

of Chicago. These Mattresses are well appreciated by the public who have used them, therefore we say call and examine them before purchasing elsewhere.

37 LaSalle St., Ottawa, Ills.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

HOLLAND'S OTTAWA CITY DIRECTORY.

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Rendle Lewis, 161 Main.

Slattery Timothy, n s Superior bet. Columbus and La Salle.

Stout John, Reddick's Block. (See adv.)

Tucker Dan., 53 Madison.

Botanist.

Weir Dr., s s Madison near Clinton.

Brass Foundries.

Ottawa Ornamental Iron Works, John Mager, proprietor, foot of La Salle near Illinois bridge. (See adv.)

Rose E., 102 Main.

Breweries.

Rabenstein F., La Salle Rd., $1\frac{1}{2}$ miles west of Court House.

Nitschelm Bernard, South Ottawa, 4 miles w of Bridge.

White & Hanbury, n s Madison bet. Buchanan and Bissel.

Brick Yards.

Ford & Lyman, north of feeder near Bluff.

Broom Manufacturers.

Rowe Thomas, cor. Madison and Clinton.

Brushes.

Kneussl M., 139 Main. (See adv.)

Builders and Contractors.

Beck A. D., cor. Jefferson and La Salle. (See adv.)

Finn James W., s s Main near Clinton. (See adv.)

Weiss, Lyon & Co., south of Hydraulic Basin. (See adv.)

Business Colleges.

Drew's Business College, W. A. Drew, propr., n s Court House Square.

Butchers.

Flick & Bro., cor. Madison and La Salle.

Degen Isaac, cor. Columbus and Madison.

Degen Jacob, 12 Madison.

Neumayer W., n e cor. Main and Clinton.

Oestreicher Elkin, 86 Madison.

Sanderson David, s e cor. Superior and La Salle.

Wiget Jacob, e s Fenton bet. Madison and Main.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

Insure your life in the Conn. Mutual Life Insurance Co. W. S. Easton, Agent. 17 LaSalle St.

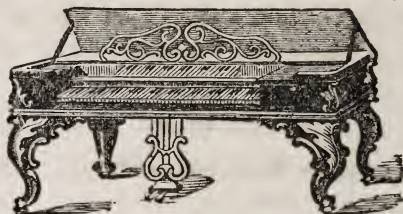
DENHARD & LUTZ,

DEALERS IN

Blank Books and Stationery,

AND ALL KINDS OF

**German Periodicals and Newspapers,
WALL PAPER, TOYS, NOTIONS, BABY CARRIAGES
FISHING TACKLE, &C.**



Also all kinds of Musical Merchandise. Sole Agents for

STEINWAYS CELEBRATED PIANOS,

which were first on the list of premiums at the World's Exhibition at Paris in 1867. Also PRINCES ORGANS & MELODEONS the oldest manufactory of the kind in the world and renowned for making the best and most durable instruments.

VIOLINS, GUITARS, FLUTES, ACCORDEONS,

and other kinds of instruments constantly kept in stock, selected by a practical and experienced musician.

The best kind of ITALIAN STRINGS. All kinds of Musical Furniture, the latest Publications in Sheet Music, &c., always on hand. Instructions given on any kind of instruments and vocal music. Pianos and other instruments tuned and repaired on short notice.

135 Main Street,

OTTAWA,

ILLINOIS.

Carpenters and Builders.

Beck A. D., cor. Jefferson and La Salle. (See adv.)
Jekyll George, e s Clinton bet. Madison and Main.
Leavitt Moses, w s Columbus bet. Madison and Jefferson.
Pope Josiah, n s Lafayette bet. LaSalle and Clinton.
Titus W. R., s s Main bet. Lateral Canal and Walker.

Carpets and Oil Cloths.

Stout John, Reddick's Block. (See adv.)

Carriage Makers.

Gardner & Nattinger, 94 Main.
Gay J. G., cor. LaSalle and Jackson.
Jones H. W., 154 Main.
Palmer Wm., cor. Columbus and Jefferson.
Porter J. E., s s Mill bet. LaSalle and Columbus. (See adv.)

Carringe Trimmers.

Markle George A., 97 Main.

Chairs (Manf'rs).

Kastler Louis, w s Madison near cor. Clinton.

Cigars and Tobacco.

Duebner Henry, n s Main near Clinton. (See adv.)
Egan M., w s LaSalle near Jefferson.
Hess A. & Co., 131 Main.
Mayer Jacob, e s Court House Square.
Monzel John M., n s Madison near LaSalle.
Schneider G. H., w s LaSalle bet. Madison and Jefferson. (See front cover.)
Smith & Rising, 34 Main.

Cloakmakers.

Field Miss Anna, 27 LaSalle. (See adv.)
Templeton Miss R. E., w s Columbus 2d n Postoffice. (See adv.)

Clocks and Watches.

Rigden H. W. S., n s Main near LaSalle. (See adv.)
Trask O., 117 Main. (See front cover.)

Clothiers.

Alschuler & Co., 14 LaSalle. (See bottom lines.)

Alschuler & Co., manuf'rs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

F. L. FISKE.

R. STRICKLAND.

C. L. WING.

Fiske, Strickland & Wing,

Wholesale and Retail Dealers in

CLOTHING

HATS, CAPS,

AND

Gents' Furnishing Goods.

Merchant Tailoring, Cloths, Cassimeres & Vestings.

A STRICTLY

One Price House.

Country Merchants will find our

Prices Lower than can be
found in Chicago.

NOS. 28 & 30 WADISON ST., N. OF COURT HOUSE,

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Fiske, Strickland & Wing, 28 and 30 Madison. (See adv.)

Levy & Co., 22 LaSalle.

Mooney Jacob, Cheever's Block, cor. Main.

Stiefel M., 129 Main.

Stout John, Reddick's Block. (See adv.)

Trabing William, 21 LaSalle.

Tuttle Bros., 3 Reddick's Block. (See adv.)

Cloths, Cassimeres and Vestings.

Aschuler & Co., 14 LaSalle. (See bottom lines.)

Fiske, Strickland & Wing, 28 and 30 Madison. (See adv.)

Hull W. H., 26 LaSalle. (See adv.)

Mattes N. & Co., 141 Main. (See adv.)

Stout John, Reddick's Block. (See adv.)

Tuttle Bros., 3 Reddick's Block. (See adv.)

Collars.

Shafer F. A., 7 LaSalle. (See adv.)

Collecting Agents.

Leavens O, s w cor. Main and LaSalle. (See adv.)

Lewis & Leland, n w cor. LaSalle and Madison. (See adv.)

Walker & Brower, Metropolitan Block, Main street, up stairs. (See adv.)

Commission Merchants.

Olmstead J. D., cor. La Salle and Hydraulic Basin.

Confectioners.

Cross James R., 11 Madison. (See adv.)

Ebert William, 136 Main. (See adv.)

Walther Henry, 14 Madison. (See adv.)

Contractors and Builders.

Beck A. D., cor. Jefferson and La Salle. (See adv.)

Colwell, Clark & Co., s e cor. La Salle and Jackson.

Finn James W., s s Main near Clinton. (See adv.)

Pow John A., s s Main near Clinton.

Weiss. Lyon & Co., south of Hydraulic Basin, (See adv.)

Coopers.

Dalle George, n w cor. Superior and La Salle.

Aschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work at that.

W. S. Easton, General Fire and Life Ins. Agent, Capital represented, \$40,000,000. 17 La Salle S

WASHINGTON Life Insurance COMPANY,

NO. 155 BROADWAY, NEW YORK.

CYRUS CURTIS, President, | W. A. BREWER, Jr., Secret'y.
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Cash Assets, over \$1,500,000,

Increasing more than Two Thousand Dollars per day, over all losses and expenses. A clause in each Policy secures it from forfeiture. All dividends non-forfeitable by charter. Dividends made and paid in Cash or Insurance, Annually, from date of policy.

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POLICIES KEPT IN FORCE BY DIVIDENDS.

EXAMPLE.—Age, 44—Policy, \$10,000—Annual Premium, \$364.60. Dividends amounting to \$288 would hold the policy in force 288 days, after failing to pay the premium.

All the Profits are divided with the policy-holders, and Policies become Self-Sustaining in about fifteen years.

The WASHINGTON is a great Public Favorite—the increase of business last year, over the year previous, was greater than that of any other Cash Company.

Issuing Policies on all approved plans, and combining all the inducements of a Mutual and Stock Company—avoiding the faults of both—with the stability thoroughly tested by time, the WASHINGTON stands unrivaled in its advantages.

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Jas. H. Barrett, Local Agent,

Office, 123 Main St., Ottawa, Illinois.

Peraw John, n w cor. Bloomington and Moore.

Corn Plows.

Porter J. E., s s Mill bet. La Salle and Columbus. (See adv.)

Corn Shellers.

Porter J. E., s s Mill bet. La Salle and Columbus. (See adv.)

Crockery.

Baldwin John G., 41 La Salle. (See adv.)

Clancy T. & Co., w s La Salle bet. Marquette and Railroad. (See adv.)

Mahoney T. D., 23 La Salle and Marquette near La Salle. (See adv.)

Stout John, Reddick's Block e s Court House Square. (See adv.)

Thompson G. L., 35 LaSalle.

Cultivators.

Porter J. E., Barber's Riding and Walking Cultivator, s s Mill bet. LaSalle and Columbus. (See adv.)

Cutlery.

Cash George N., cor. Columbus and Madison. (See adv.)

Trask O., 117 Main. (See front cover.)

Dentists.

Gibbs A. E. & L. O., Cheever's Block, e s Court House Square.

Hobert & Clark, n w cor. Main and LaSalle. (See adv.)

Mariner J. F., s w cor. Main and LaSalle.

Detective Police.

Western State Detective Police, C. S. C. Crane, Chief, office w s Columbus bet. Madison and Jefferson.

Dress Goods.

Hull W. H., 26 LaSalle. (See adv.)

Dressmakers.

Beck Miss M. E., 141 Main.

Field Miss Anna, 27 LaSalle (up stairs). (See adv.)

Ford Mrs. William, w s Columbus adjoining Postoffice. (See adv.)

McCormick Mrs. C., cor. Columbus and Madison.

Meador & Moore, n e cor. Columbus and Main.

Templeton Miss R. E., w s Columbus 2d n Postoffice. (See adv.)

Thompson Mrs. Mary, e s Fillmore bet. Main and Webster.

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

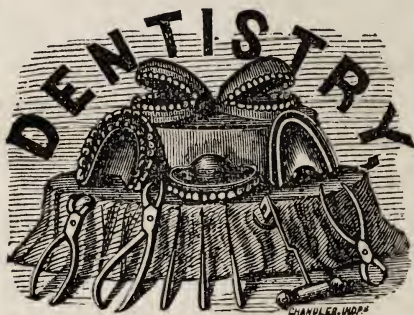
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Contracts taken for all kinds of
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DENTISTS,

All Operations performed in a workmanlike manner, and satisfaction guaranteed.

Dental Rooms, N. W. Cor. Main and LaSalle Sts.

(Over First National Bank.)

OTTAWA,

ILLINOIS

Druggists.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Griggs E. Y., 123 Main.

Kneussl M., 139 Main, (See adv.)

Koch & Beck, n w cor. La Salle and Madison.

Smith William C. & Co., 120 Main.

Dry Goods.

Adams & Snow, s w cor. Main and La Salle.

Burke & Heenan, 17 La Salle.

Goff Gilbert, 119 Main.

Gridley, Bristol & Perkins, Cheever's Block e s Court House Square.

Hull William H., 26 La Salle. (See adv.)

Lynch, Beaty & O'Kane, 121 Main.

Mattes N. & Co., 141 Main. (See adv.)

Morgan & Fosseen, 36 Madison.

Porter David H., 124 Main cor. La Salle.

Reddick & Gillen, e s Court House Square.

Scott, Houtz & Co., 15 La Salle.

Stout John, Reddick's Block e s Court House Square. (See adv.)

Thorson Seward, 25 La Salle.

Tuttle Bros., 3 Reddick's Block. (See adv.)

Van Doren C. M., 2 La Salle.

Wirick & Hill, cor. Court and Madison.

Dyers.

Jacob Henry, s s Main bet. Clinton and the bridge.

Elastic Mattresses.

Western Elastic Sponge Co., Hall & Murphy, sole agts, 37 La Salle.

(See adv.)

Elevators.

Eames Warehouse, s s Michigan bet. Columbus and La Salle.

Hollister & Stout, n e cor. Michigan and Columbus.

Hossack John, cor. Main and side cut.

Magill's Warehouse, Beckwith & Hart, proprs., n w cor. Lateral Canal and Main st.

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

R. WOLFE & CO.,

Rectifiers and Wholesale Dealers in

WINES AND LIQUORS,

BOURBON AND RYE WHISKY,

COLOGNE AND PURE SPIRITS,

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DEALERS IN

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All kinds of Grass Seeds,

WOOL, DRESSED HOGS, &c.,

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COR. MAIN ST., AND SIDE CUT,

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Richardson E. & Son, cor. Main and side cut. (See adv.)

Strawn & Powell, w s Fulton bet. Jefferson and Jackson.

Thorne, Gibson & Herrick, n w cor. Madison and Fulton.

Embroidery Stamping.

Gregg Mrs. S., 27 La Salle, up stairs. (See adv.)

Engraver (General.)

Trask O., 117 Main. (See front cover.)

Fancy Goods.

Cash George N., cor. Columbus and Madison. [See adv.]

Denhard & Lutz, 135 Main. [See adv.]

Ebert William, 136 Main. [See adv.]

Hull W. H., 26 La Salle. [See adv.]

Mattes N. & Co., 141 Main. [See adv.]

Stout John, Reddick's Block. [See adv.]

File Manufacturer.

Belk Henry, w s La Salle bet. Washington and Lafayette.

Flour and Feed.

Baldwin John G., 41 La Salle. [See adv.]

Berki & Co., 137 Main. [See adv.]

Bevins P. H. & Co., w end Hydraulic Basin. [See adv.]

Clancy T. & Co., w s LaSalle bet. Marquette and Railroad. [See adv.]

Dimick H. B., w s LaSalle near Jefferson.

Mahoney T. D., 23 LaSalle and Marquette near LaSalle. [See adv.]

Mattes N. & Co., 141 Main. (see adv.)

Flouring Mills.

Bevins P. H. & Co, west end Hydraulic Basin. [See adv.]

Eagle Mills, J. Wood, prop., cor. Mill and Columbus.

Harris John, s w cor. Hydraulic Basin.

Todd W. & Son, proprietors, City Mills, e s LaSalle south end.

Foundries.

Stormont Wm., n s Lafayette bet. LaSalle and Clinton.

Fruits Dried and Canned.

Baldwin John G., 41 LaSalle. [See adv.]

Cross James R., 11 Madison. [See adv.]

Alschuler & Co., manufrs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

Weiss, Lyon & Co.

PLANING MILLS,

CONTRACTORS AND BUILDERS

Manufacturers of

SASH, DOORS,

BLINDS, FRAMES, MOULDINGS, ETC.,

ALL KINDS OF

SCROLL - SAWING

AND

Millwright Work Done.

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South West Cor. Hydraulic Basin,

OTTAWA, ILLINOIS.

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Stout John, Reddick's Block, e s Court House Square. [See adv.]

Walther Henry, 14 Madison. [See adv.]

Wilson W. D., cor. LaSalle and Madison.

Furniture (Manfs. and Dealers in).

Becker & Klink, s s Jackson bet. Sycamore and Pine.

Hall & Murphy, 37 LaSalle. [See adv.]

Russell Peter, 48 and 50 LaSalle.

Schinzl Herman, n s Madison near cor. Clinton.

Tuttle Bros., 3 Reddick's Block. [See adv.]

Gardeners.

Brush —, on Bluff north of city.

Gas Fitters.

Burgess George J., w s La Salle bet. Washington and Lafayette.

Gents' Furnishing Goods.

Alschuler & Co., 14 La Salle. [See bottom lines.]

Fiske, Strickland & Wing, 28 and 30 Madison. [See adv.]

Prescott F. C., 24 Madison. [See adv.]

Stout John, Reddick's Block e s Court House Square. [See adv.]

Glass Factories.

Ottawa Glass Co., J. D. Caton, prest.; T. D. Catlin, sec. and treas.; office, Cheever's Block; factory, n w cor. Michigan Canal and Locust. [See adv.]

Glassware.

Berki & Co., 137 Main. [See adv.]

Gold and Silver Engraver.

Trask O., 117 Main. [See front-cover.]

Grain Dealers.

Beckwith & Hart, 182 Main.

Cary William H., s e cor. Michigan and La Salle.

Cushman W. H., w s Fulton bet. Superior and Washington.

Hollister & Stout, n e cor. Michigan and Columbus.

Hossack John, cor. Main and side cut.

Richardson E. & Son, cor. Main and side cut. (See adv.)

Schroeder Charles, e s Columbus bet. Main and Fox River.

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

Exchange Flouring Mills!

P. H. BEVINS & CO.,

Proprietors,

West End Hydraulic Basin,

Ottawa, Ill.

We purchase our wheat from Iowa, which is considered the best in the market, consequently make a superior brand of flour, and sell the same at as low figures as any one in the city.

We believe we have given general satisfaction in the past, and hope by continuing to sell a cheap and goods article, to merit and receive a continuance of the public patronage.

EVERY SACK OF FLOUR WARRANTED,

and delivered to any part of the city free of charge.

Special attention given to the grinding of Grist.

Martin Bree,



Merchant

TAILOR,

Reddick's Block,

OTTAWA,

ILLINOIS.

Shuler & Raymond, n e cor. Main and Fillmore.
Strawn & Powell, w s Fulton, bet. Jefferson and Jackson.
Thorne, Gibson & Herrick, n w cor. Madison and Fulton.

Graining and Marbling.

Allen & Hossack, s s Madison bet. Court and Columbus. [See adv.]

Morrison & Williams, 145 Main. [See adv.]

Grocers.

Albright Joseph, 100 Madison.

Baldwin B. F., w s LaSalle near Superior.

Baldwin John G., 41 LaSalle. [See adv.]

Berki & Co., 137 Main. [See adv.]

Bernard David, 36 LaSalle.

Black & Bennett, 19 LaSalle.

Boyle B. M., w s State bet. Van Buren and Centre.

Boyle James, n w cor. Washington and LaSalle.

Breuning Emanuel, 90 Madison.

Burke & Heenan, 17 LaSalle.

Clancy, Thomas & Co., w s LaSalle, nr. Marquette. [See adv.]

Downey Wm., w s LaSalle, bet. Superior and Washington.

Drew Edward M., s s Madison near cor. LaSalle.

Fennell Joseph, n e cor. LaSalle and Superior.

Fredenburg & Beaubien, cor. Columbus and Main.

Godfrey Philip, n e cor. Main and Columbus.

Hinz H. H., 63 Lafayette.

Hoban John, w s LaSalle near Jefferson.

Hopper R., w s LaSalle bet. Superior and Washington.

Iron Christian G., w s LaSalle near Jefferson.

Kagy & Trumbo, s w cor. Superior and Erie.

Lamb M. B., n s Main bet. LaSalle and Clinton.

Mahoney T. D., 23 LaSalle & Marquette nr. cor. LaSalle. [See adv.]

Mattes N. & Co., 141 Main. [See adv.]

Moriarty M. L., 5 La Salle.

Nevin P., 52 La Salle.

Riale Bros., 16 La Salle.

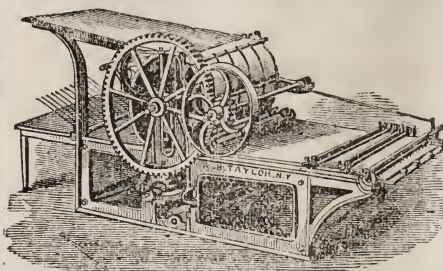
Routcliffe & Saunders, 149 Main.

Sanderson David, s e cor. Superior and La Salle.

Als chuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

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Published every Saturday Morning, by

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PURE IMPORTED WINES AND LIQUORS,

Wooden and Willow-ware,

All kinds of Dried Fruit, Salt Provisions. &c., &c.

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Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

Shaw Charles M., 113 Main.

Stout John., Reddick's Block. [See adv.]

Walkling A., 186 Main.

Walter Christian, 20 Madison.

Wise & Mecay, w s State bet. Centre and Church.

Guns and Pistols.

Brunker & Rose, 102 Main.

Ebersol D. S., 104 Main.

Hair Dressers.

Allen Mrs. E. K., 49 La Salle, up stairs.

Bomgardner Miss Mary E., 25 La Salle, up stairs.

Stewart Mrs. Emma, w s Columbus near Madison.

Hardware.

Dewey M. A. & S. E., 127 Main.

Jackson & Lockwood, 109 Main.

Manley John & Co., 118 Main.

Harness and Saddles.

Couch S. P., n s Main near La Salle. [See calendar.]

Shafer F. A., 7 La Salle. [See adv.]

Stone J. G., 97 and 99 Main. [See adv.]

Hats, Caps, and Furs.

Alschuler & Co., 14 La Salle. [See bottom lines.]

Fiske, Strickland & Wing, 28 and 30 Madison. (See adv.)

Prescott F. C., 24 Madison. [See adv.]

Hedge Plants.

Read E. P., 5 De Lano's Block. [See adv.]

Hides and Pelts.

Loewenthal N., La Salle cor. Jefferson.

Hoop Skirts.

Heyman A. & Co., 115 Main.

Hull W. H., 26 La Salle. [See adv.]

Stout John, Reddick's Block. [See adv.]

Horse Rakes.

Porter J. E., s s Mill bet. La Salle and Columbus. [See adv.]

Hosiery and White Goods.

Hull W. H., 26 La Salle. [See adv.]

Alschuler & Co. have succeeded in establishing a one price cash business consequently offer great inducements to close cash buyers.

Insure your life in the Conn. Mutual Life Insurance Co. W. S. Easton, Agent, 17 LaSalle St.

DENHARD & LUTZ,

Publishers and Proprietors of the

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C. W. DENHARD, Editor.

*Advertising taken on liberal terms.***English and German Printing, Plain & Fancy**

of all descriptions done on short notice. Also BOOK BINDING in all its branches. Ours being the only Bindery in this section of country, we have thoroughly fitted it with every appointment, and are prepared to execute all orders in the best style and with despatch. PAPER BOXES MADE TO ORDER.

135 MAIN STREET,**OTTAWA, ILLINOIS.****JAMES W. FINN,****CARPENTER, BUILDER****AND CONTRACTOR,**

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taken and satisfaction guaranteed.

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Stout John, Reddick's Block. [See adv.]

Hotels.

Central House, Matt. White, propr., Columbus bet. Main and Madison.

Clifton Hotel, Lewis Howard, propr., cor. Columbus and Madison.

Excelsior House, W. Schottmuller, propr., w s La Salle near Canal.

Exchange Hotel, M. Formhals & Co., cor. Columbus and Madison.

Farmers' Hotel, Henry Rhie!, propr., e s La Salle nr. Washington.

Farmers' House, Allen Webster, propr., e s State south end.

Galloway House, Miller & Steutz, proprs., w s Columbus nr. . Main.

Illinois House, V. Bowersock, w s State bet. Van Buren and Centre.

Ottawa House, H. Day, propr., foot of Columbus.

Park House, H. Day, propr., w s La Salle near Jefferson.

Portland House, J. Stafford & Co., proprs., e s La Salle near Superior.

House and Sign Painters.

Allen & Hossack, s s Madison bet. Court and Columbus. [See adv.]

Morrison & Williams, 145 Main. [See adv.]

Ice Cream Saloons.

Cross James R., 11 Madison. [See adv.]

Ebert William, 136 Main. [See adv.]

Walther Henry, 14 Madison. [See adv.]

Ice Dealers.

Robinson & McCaleb, cor. Champlain and Canal. (See adv.)

India Ink Photographs.

Bowman W. E., Cheever's Block. [See front pasteur.]

Insurance Agents.

Barrett Jas. H., cor. La Salle and Main. [See adv.]

Cowles J. P., Cheever's Block, e s Court House Square.

Easton William S., 17 La Salle. [See side lines.]

Griggs E. W., Cheever's Block e s Court House Square. [See adv.]

Mason Thomas M., w s State bet. Church and Centre. [See adv.]

Sherwood F. A. & Co., s w cor. La Salle and Madison.

Insurance Company (Accident.)

Railway Passenger Insurance Co., Hartford, W. S. Easton, agt.,
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Dealer in all kinds of

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At the lowest prices.

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Ætna of Hartford, Conn., W. S. Easton, agt., 17 La Salle. [See side lines.]

Aurora Insurance Co., of Aurora, Ill., E. W. Griggs, agt., Cheever's Block. [See adv.]

Bloomington Insurance Co., of Bloomington, E. W. Griggs, agent, Cheever's Block. [See adv.]

City Fire Insurance Co., Hartford, W. S. Easton, agt., 17 La Salle. [See side lines.]

Farmers' and Merchants' Insurance Co of Quincy, E. W. Griggs, agt., Cheever's Block. [See adv.]

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Home Insurance Co., New York, W. S. Easton, agt., 17 La Salles [See side lines.]

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Liverpool and London and Globe Insurance Co., E. W. Griggs, agt., Cheever's Block. [See adv.]

Lorrillard Fire Insurance Co., New York, W. S. Easton, agent, 17 La Salle. [See side lines.]

Lumberman's of Chicago, W. S. Easton, agt., 17 LaSalle. (See side line.)

Merchants' Insurance Co., of Hartford, Conn., E. W. Griggs, agt., Cheever's Block. [See adv.]

North American Fire Insurance Co., New York, W. S. Easton, agt., 17 La Salle. (See side lines.)

North American Insurance Co., of Hartford, E. W. Griggs, agt., Cheever's Block. (See adv.)

Phœnix Insurance Co., of Brooklyn, E. W. Griggs, agt., Cheever's Block. (See adv.)

Putnam of Hartford, Conn., W. S. Easton, agent, 17 LaSalle. (See side lines.)

Republic Insurance Company of Chicago, E. W. Griggs, agent, Cheever's Block. (See adv.)

Sangamo of Springfield, Illinois, W. S. Easton, agent, 17 LaSalle. (See side lines.)

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

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Presidents.

L. H. EAMES,
Vice-President.

W. H. BULLEN,
Cashier.

NATIONAL CITY BANK, OF OTTAWA.

Capital, \$100.000.

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THE **Ottawa Republican,**

A Weekly journal issued every Thursday morning.
Terms, \$2 a year in advance.

CORWIN & RADCLIFFE, Editors & Props.

Advertisements inserted at reasonable rates.

Book and Job Printing

Of all descriptions executed with neatness and despatch, and on reasonable terms.

Office N. W. cor. Madison & Columbus-sts.
OTTAWA, ILLINOIS.

Underwriters' Agency, New York, W. S. Easton, agent, 17 LaSalle. (See side lines.)

Winnesheik Ins. Co., T. M. Mason, agent, 42 State. (See adv.)
Insurance Companies (Fire and Marine).

Detroit Fire and Marine Ins. Co., of Detroit, E. W. Griggs, agent, Cheever's Block. (See adv.)

Insurance Companies (Life).

Connecticut Mutual, Hartford, W. S. Easton, agent, 17 LaSalle. (See side lines.)

Travelers' Ins. Co., Hartford, W. S. Easton, agent, 17 LaSalle. (See side lines.)

Universal Life Ins. Co., T. M. Mason agent, 42 State. (See adv.)

Washington Life Ins. Co., of New York, James H. Barrett, agent, cor. LaSalle and Main. (See adv.)

Iron Works.

Ottawa Ornamental Iron Works, John Mager, proprietor, foot of LaSalle near Illinois Bridge. (See adv.)

Jewelers.

Dickey Jesse, 101 Main cor. Columbus.

Hoyt F. B., 18 LaSalle.

McLain A. K., 20 LaSalle.

Rigden H. W. S., n s Main near LaSalle. (See adv.)

Trask O., 117 Main. (See front cover.)

Justices of the Peace.

Graham James, Reddick's Block, e s Court House.

Leavens O., s w cor. Main and La Salle. (See adv.)

Lockwood Arthur, w s Columbus near Post Office.

Mason Thomas M., w s State bet. Church and Centre. (See adv.)

Smith Aaron B., 34 Madison.

Kerosene Oils.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Ladies' Furnishing Goods.

Ford Mrs. William, w s Columbus adjoining Post Office. (See adv.)

Lamps.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Alschuler & Co. employ none but first-class tailors, and warrant every garment sold to give the utmost satisfaction. Store, Alschuler's building

W. S. Easton represents the old Hartford Fire Ins. Co., office, 17 LaSalle St., Ottawa, Ill.

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DEALER IN

**CLOCKS, JEWELRY,
Silver & Plated-Ware,**

SPECTACLES, ETC., ETC.

*Watches, Clocks and Jewelry Repaired in a work-
manlike manner, and at reasonable charges.***Store N. S. Main bet. LaSalle & Clinton Sts.,****OTTAWA, ILL.****NEW MARBLE WORKS.****M. W. Baldwin & Co.,****FOREIGN & AMERICAN MARBLE, MONUMENTS,**

Headstones, Cabinet Work, Etc.,

West-side La Salle-st., nearly Opp. Catholic Church, Ottawa, Ill.

N. B. We warrant our work not to be excelled either in finish, design or price, and guarantee satisfaction in every case.

Kneussl M., 139 Main. (See adv.)

Lawyers.

Armstrong Benjamin M., 3 De Lano's Block.

Blanchard Charles, 1 De Lano's Block. (See adv.)

Bowen & Shepherd, office Court House. (See adv.)

Boyle & Mayo, 18 La Salle.

Brush & Butler, over 19 La Salle. (See adv.)

Bushnell & Avery, 17 La Salle.

Cameron Alex., Glover & Cook's Block, e s Court House Square.
(See adv.)

Cameron Dwight F., 10 Postoffice Block.

Cavarly Alfred W., cor. Main and LaSalle.

Champlin John C., 34 Madison.

Crawford & Beck, n w cor. Madison and LaSalle.

Dewey E. W., over 19 LaSalle. (See adv.)

Glover, Cook & Campbell, Glover & Cook's Block, e s Court House Square.

Gray Oliver C., 2 DeLano's Block.

Griggs E. W., Cheever's Block e s Court House Square. (See adv.)

Jones D. P., Metropolitan Block, Main.

Leland George M., 1 DeLano's Block. (See adv.)

Lewis & Leland, n w cor. LaSalle and Madison. (See adv.)

Rice John B., Metropolitan Block, s s Main.

Snow D. Bassett, s e cor. Court House Square.

Walker A. E., Metropolitan Block, s s Court House Square.

Walker & Brower, Metropolitan Block, Main (up stairs). (See adv.)

Leather and Findings.

Bradford & Bryant, 4 LaSalle.

Couch S. P., n s Main near LaSalle. (See calendar.)

Morse P. W., 100 Main.

Stone J. G., 97 and 99 Main. (See adv.)

Lightning Rod Agency.

Mitchell & Stark, s s Madison near Columbus.

Lime (Dealers in).

Gagel Louis, cor. Madison and Lateral Canal. (See adv.)

Alschuler & Co. have succeeded in establishing a one price cash businsse, consequently offer great inducements to close cash buyers.

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AND

Ice Cream**OYSTERS,****Saloon,**

And Dealer in

Notions and Toys;

GREEN AND DRIED FRUITS,

TEA, COFFEE AND LUNCH AT ANY TIME.**14 Madison Street,****Ottawa, Ills.**

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OTTAWA, ILLS.

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N. B.—Best of references given if required.

Nelson Card, wholesale and retail dealer in wines and liquors, bar fixtures, &c., 133 Main St., Ottawa, Ill.

HOLLAND'S OTTAWA CITY DIRECTORY.

169

Hamilton & Hilliard, 144 Main.

Linens (German).

Alschuler & Co., importers from Germany, 14 LaSalle. (See bottom lines.)

Liquors.

Berki & Co., 137 Main. (See adv.)

Card Nelson, 133 Main and e s Court House. (See adv.)

Hollecker Donat, s w cor. LaSalle and Madison. (See adv.)

Livery and Sale Stables.

Crooks S. B., e s LaSalle near Superior.

Dean Josiah W., cor. Clinton and Jackson and Jefferson nr. LaSalle.

Mitchell J. S., s s Madison near Columbus.

Rhodes J. D., 93 Main.

Rumple & Egan, cor. Madison and Clinton.

Lookingglasses.

Hall & Murphy, 37 LaSalle. (See adv.)

Lumber (Dealers in).

Calkins W. W., s w cor. Main and Clinton.

Goodsell & Carson n w cor. Lafayette and Fulton.

Hackshaw C. & Co., s w cor. Main and Lateral Canal.

Strawn & Powell, e s LaSalle bet. Main and Mill.

Young & Ryan, w s LaSalle near Canal.

Marble Works.

Balwin M. C., w s LaSalle bet. Superior and Washington. (See adv.)
(See adv.)

McInhill Edward, e s LaSalle bet. Superior and Washington.

New Marble Works, M. W. Baldwin & Co., proprietors w s LaSalle nearly opp. Catholic Church. (See adv.)

Meerscham Pipes.

Schneider G. H., w s LaSalle bet. Jefferson and Madison. (See adv.)

Merchant Tailors.

Aidler Martin, e s Chesnut bet. Lafayette and Jackson.

Alschuler & Co., 14 LaSalle. (See bottom lines.)

Barrett Edward, w s LaSalle bet. Superior and Washington.

Bomgardner M., 25 LaSalle (up stairs).

Alschuler & Co., manufs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

W. H. Hull,

DEALER IN

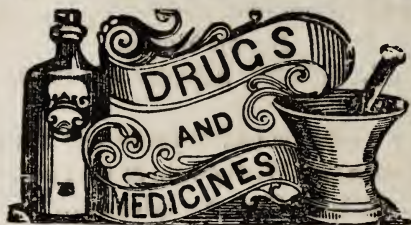
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Customers will at all times find a full stock and at the lowest prices,

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First door south of Exchange Bank,

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DRUGS, MEDICINES, PAINTS, OILS, GLASS, PERFUMERY, Pure WINES and LIQUORS, and all kinds of BRUSHES. Also a large assortment of FANCY ARTICLES.

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Bree Martin, Reddick's Block. (See adv.)

Beem I. N., 30 Madison (up stairs).

Collings J., 9 LaSalle.

Fiske, Strickland & Wing, 28 and 30 Madison. (See adv.)

Midwives.

Gotte Mrs. Anthony, e s Sycamore, bet. Madison and Jefferson.

Milliners

Ford W. Mrs., w s Columbus, 1st north of Postoffice. (See adv)

Gregg Mrs. Sarah, 27 LaSalle, (up stairs.) (See adv.)

Lansing Mrs. M. J., 101 Main.

Morris Mrs. J., 23 Lasalle, (up stairs.)

Nattinger, Miss S. A., 33 LaSalle, (up stairs.) (See adv.)

Walker, Mrs. E., 115 Main.

Wilson & Eichelberger, 139 Main.

Millwrights.

Weiss, Lyon & Co., south of Hydraulic basin. (See adv.)

Mowers and Reapers.

Porter J. E., agent for the Excelsior Mower and Reaper, s s Mill, bet. LaSalle and Columbus. (See adv.)

Mowing Knives.

Porter J. E., s s Mill bet. LaSalle and Columbus. (See adv.)

Music Teachers.

Brewster Miss Kate E., 139 Main.

Musical Instruments.

Denhard & Lutz, 135 Main. (See adv.)

Cash George N., cor. Columbus and Madison. (See adv.)

Osman & Hapeman, 18 LaSalle. (See adv.)

Newspapers.

Central Illinois Wochenblatt, Denhard & Lutz proprietors, 135 Main. (See adv.)

The Ottawa Free Trader, Osman & Hapeman editors and proprietors, 18 LaSalle. (See adv.)

The Ottawa Republican, Corwin & Radcliffe editors and proprietors, n w cor. Madison and Columbus. (See adv.)

Alschuler & Co. are prepared to exhibit the finest German damask table cloths, napkins, doilies, towelings, sheetings, etc. Show-room over store

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ICE CREAM SALOON,

Also Dealer in

Toys, Notions, Fancy Goods, &c,**136 Main street,**

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N. B.—Always on hand, Ice Cream of all flavors, Fruit Ices, Water Ices, Italian Ices, &c.

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The proprietor having just finished the above House, is prepared to accommodate the traveling public and others at moderate charges. Public patronage respectfully solicited and home-like comforts guaranteed.

WINES, LIQUORS, CIGARS AND LAGER BEER.

Constantly on hand.

The Ottawa Statesman, C. H. Hayes editor and proprietor, s w cor. Main and LaSalle. (See adv.)

Notaries Public.

Cameron Alex. T., Glover & Cook's Block, e s Court House Sq (See adv.)

Griggs E. W., Cheever's Block, e s Court House Square. (See adv.)

Walker S. C. (Walker & Brower), Metropolitan Blk., Main. (See adv.)

Notions.

Denhard & Lutz, 135 Main. (See adv.)

Ebert William, 136 Main. (See adv.)

Gleim & Alt, s s Madison near Columbus. (See adv.)

Hull W. H., 26 LaSalle. (See adv.)

Mattes N. & Co., 141 Main. (See adv.)

Stout John, Reddick's Block. (See adv.)

Tuttle Bros., 3 Reddick's Block. (See adv.)

Walther Henry, 14 Madison. (See adv.)

Nursery.

Hatheway Elias C., s s Ottawa Ave. near Elm.

Oculists.

Olin H., 2 Postoffice block. (See backbone of cover.)

Organs.

Dimmick & Bro., agents for Mason & Hamlin Organs, n e cor. Court House square. (See adv.)

Oyster Saloons.

Cross James R., 11 Madison. (See adv.)

Walther Henry, 14 Madison. (See adv.)

Painters, House and Sign.

Allen & Hossack, s s Madison bet. Court & Columbus. (See adv.)

Cully J. M., n w cor. Catherine and Church.

O'Connor John, w s Post bet. Canal and Superior.

Morrison & Williams, 145 Main. (See adv.)

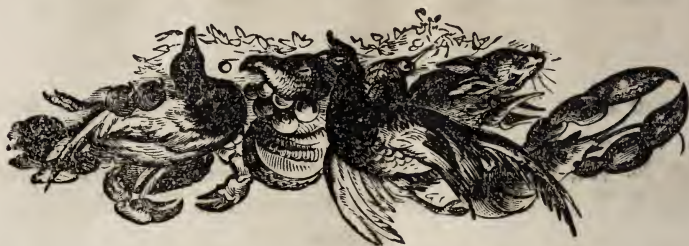
Seeley & Davis, e s Columbus bet. Main and Madison.

Wilcox Adoras, cor. Illinois and Clay.

Wilson Taylor, w s La Salle bet. Washington and Lafayette.

Alschuler & Co. have succeeded in establishing a one price cash business, consequently offer great inducements to close cash ers.

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MEALS AT ALL HOURS. DINNER FROM 11:30 to 4 P.M.

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UP STAIRS,

Ottawa,

Illinois.

Paints, Oils and Glass.

Allen & Hossack, s s Madison bet. Court and Columbus. (See adv.)
Dimmick & Bro., n e cor. Court House Square. (See adv.)
Kneussl M., 139 Main. (See adv.)

Paper Hangers.

Allen & Hossack, s s Madison bet. Court and Columbus. (See adv.)
Morrison & Williams, 145 Main. (See adv.)

Patent Medicines.

Dimmick & Bro., n e cor. Court House Square. (See adv.)
Kneussl M., 139 Main. (See adv.)

Perfumeries.

Dimmick & Bro., n e cor. Court House Square. (See adv.)
Gleim & Alt, s s Madison near Columbus. (See advt.)
Kneussl M., 139 Main, (See adv.)

Photograph Albums.

Cash George N., cor. Columbus and Madison. (See adv.)

Photograph Galleries.

Bowman's Gallery of Art, W. E. Bowman propr., Cheever's Block.
(See front paster.)
Calhoun W. S., n w cor. Main and LaSalle.
National Gallery of Art, Campbell & Mills proprietors, 123 Main
cor. LaSalle. (See adv.)

Physicians.

Bartels F., 107 Main.
Coles Alvin, s w cor. Madison and LaSalle.
Dyer R. F., n w cor. Madison and LaSalle. (See adv.)
Godfrey Henry H. M., 5 Post Office Block.
Hard Chester, Glover & Cook's Block e s Court House Square. (See
adv.)
Harris J. O., 123 Main, up stairs.
Hopkins Horace W., over 19 La Salle.
McArthur Robert M., 17 La Salle.
Nichols W. F., e s State bet. Glover and Campbell.
Olin H., 2 Post Office Block. (See backbone of cover.)
Paul John, 50 Columbus.
Perkins Edwin, on Bluff north of city.

*Alschuler & Co. are determined to undersell Chicago and New York
merchant tailors at least 25 per cent., and better work a*



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N. B. Country orders respectfully solicited and promptly executed

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DEALERS IN

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GROCERIES,

AND WINES AND LIQUORS,

137 MAIN STREET,

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Reasoner F. N., cor. Main and La Salle.

Sharp John, n w cor. La Salle and Madison, up stairs. (See adv.)

Stout Joseph, Reddick's Block.

Thompson D. D., Cheever's Block e s Court House Square.

Van Doren L. W., 74 Congress.

Wilde J. F., Reddick's Block, e s Court House Square. (See adv.)

Physicians (Homeopathic.)

Fairbanks Charles D., n w cor. La Salle and Madison. (See adv)

Zender M., 36 La Salle, up stairs.

Pianos, Organs, and Melodeons.

Denhard & Lutz, 135 Main. (See adv.)

Simon Brothers, 31 LaSalle.

Picture Frames (Dealers in).

Bowman W. E., Cheever's Block. (See front paster.)

Campbell & Mills, 123 Main cor. LaSalle. (See adv.)

Cash George N., cor. Madison and Columbus. (See adv.)

Hall & Murphy, 37 LaSalle. (See adv.)

Planing Mills.

Weiss, Lyon & Co., south of Hydraulic Basin. (See adv.)

Plated and Silver Ware.

Trask O., 117 Main. (See front cover.)

Plows.

Porter J. E., agent for Grand De Tour Plows, s s Mill bet. La Salle and Columbus. (See adv.)

Portmonaies.

Trask O., 117 Main. (See front cover.)

Portraits (Life size).

Bowman W. E., Cheever's Block. (See front paster.)

Printers (Book and Job).

Corwin & Radcliffe, n w cor. Madison and Columbus. (See adv.)

Denhard & Lutz, 135 Main. (See adv.)

Hayes C. H., s w cor. Main and LaSalle. (See adv.)

Osman & Hapeman, 18 LaSalle. (See adv.)

Alschuler & Co., manufrs. of clothing, and dealers in ats, caps, furs, gents' furnishing goods, trunks, valises, &c. Store, Alschuler's building.

CHESTER HARD, M. D.,
PHYSICIAN AND SURGEON

AND

U. S. PENSION SURGEON,

OTTAWA,

ILLINOIS.

F. C. PRESCOTT,

Manufacturer and Dealer in



Hats, Caps, Furs, Gloves,
Robes, Fur Overcoats, &c.

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Stout John, Reddick's Block. (See adv.)

Produce (Wholesale).

Nugent & Hogaboom, basement No. 1 Cheever's Block.

Provisions.

Baldwin John G., 41 LaSalle. (See adv.)

Clancy T. & Co., w s LaSalle bet. Marquette and Railroad. (See ad.)

Pumps.

Gaines & Beard, s s Mill bet. La Salle and Columbus. (See adv.)

King H. C. & R. W., w s Clinton bet. Lafayette and Washington.
(See adv.)

Putty and Glass.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Real Estate Agents.

Brush & Butler, over 19 La Salle. (See adv.)

Dewey E. W., over 19 La Salle. (See adv.)

Walker & Brower, Metropolitan Block, Main. (See adv.)

Rectifiers.

Wolfe R. & Co., 46 La Salle. (See adv.)

Restaurants.

Gross James R., 11 Madison. (See adv.)

Faivre Henry, s s Marquette bet. Columbus and Paul.

Haeberle C., 143 Main. (See adv.)

Matthias G. W., s e cor. Main and Clinton.

Mitchell George B., n s Madison near La Salle.

Piergue J. L., 122 Main. (See adv.)

Rubber Goods:

Child & Bro., 2 Cheever's Block e s Court House Square. (See adv.)

Griffith B. B. & Son, 128 Main. (See adv.)

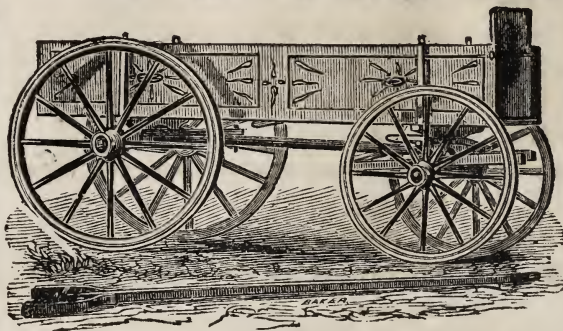
Saddlery Hardware-

Couch S. P., n s Main near cor. La Salle. (See calendar.)

Emery George, w s La Salle bet. Superior and Washington.


Stone J. G., 97 and 99 Main. (See adv.)

Alschuler & Co. are determined to undersell Chicago and New York merchant tailors at least 25 per cent., and better work a

Eagle Agricultural Works.**J. E. PORTER,**

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Wagons, Sickles, Mowing Knives, Etc.

Wier's Patent Premium Corn Plow, Barber's Riding and Walking
Plow, Drags, Corn Shellers, Horse Powers, Etc. Agent for the best Reap-
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always on hand.  Repairing promptly attended to.

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Choice Groceries, Provisions,*Wooden and Willow-ware,***Flour, Feed, Canned & Green Fruits,**

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Beers Daniel, n w cor. Church and State.

Clark S. A., e s Toll House.

Couch S. P., n s Main near La Salle. (See calendar.)

O'Neil & Allen, e s Columbus near Main.

Schock Philip, e s Columbus bet. Main and Madison.

Shafer F. A., 7 LaSalle. (See adv.)

Shafer Peter, e s Columbus bet. Main and Madison.

Strobel & Gondolf, 105 Main near Columbus.

Sale and Feed Stables.

Dean J. W., cor. Clinton and Jackson, and Jefferson near LaSalle.

Saloons.

Albert Charles, n e cor. Main and Buchanan.

Baumer Gustavus H., Cheever's Block, e Court House Square.

Chriesfeller Christian, w s LaSalle near Jefferson.

Clifton Hotel, n e cor. Columbus and Madison.

Doll John, n s Mill bet. LaSalle and Columbus.

Fitzgerald Thomas E., n s LaSalle near Marquette.

Flick Philip, n w cor. Superior and Columbus.

Gleim Jacob, n w cor. Superior and N. Division.

Gleim John, n s Main bet. Buchanan and Bissel.

Gondolf Joseph, cor. LaSalle and Jackson.

Gruber Frank, n s Main near Clinton.

Haerberle C., 143 Main. (See adv.)

Hamilton John, n s Mill bet. LaSalle and Columbus.

Hammer W. H., e s Court House Square.

Helbling Fidele, n s Mill bet. LaSalle and Columbus.

Hellsten L., n w cor. Centre and State.

Hollecker Donat, s w cor. LaSalle and Madison (basem't). (See adv.)

Irion Paul, n s Marquette bet. LaSalle and Columbus.

Keim Martin, 90 Main.

Kerste Christian, n e cor. Madison and Clinton.

Lamay William, s s Superior bet. St. Clair and N. Division.

Leex Dennis, 90 Jackson.

Looney Michael, s e cor. La Salle and Marquette.

Lynch Michael, w s La Salle near Jefferson.

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Alschuler & Co. are prepared to exhibit the finest German damask table cloth, napkins, doilies, towelings, sheetings, etc. Show-room over store

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JOHN MACER, Proprietor,

Have always on hand all the latest patterns and designs for

Railings and Fencing. Also builder of

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ILLINOIS.

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EDWIN BEARD.

Gaines & Beard,

PUMP

MANUFACTURERS.

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ILLINOIS.

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Mahoney T. D., 23 La Salle, and Marquette near La Salle. (See adv.)

Matthias G. W., s e cor. Main and Clinton.

Mellor Henry, n w cor. Jefferson and Lateral Canal.

Metzger C. J., 134 Main.

Meyer Joseph, 11 La Salle.

Mulverhill Morris, n e cor. La Salle and Marquette.

O'Brien John, w s La Salle near Superior.

O'Donnell Patrick, 13 Superior.

Rushton Holden, s s Marquette bet. Columbus and Paul.

Schaefer Albert, s w cor. Jefferson and Chesnut.

Scheying John, 40 La Salle.

Schilling Henry, n s Mill bet. Columbus and LaSalle.

Schock Philip, e s Columbus bet. Main and Madison.

Streeter Douglas, 153 Main.

Tisler Prosper, 42 LaSalle.

Wallimann Mark, n s Jackson bet. Pine and Sycamore.

Wolf Philip, w s Columbus bet. Madison and Main.

Sample Rooms.

Piergue J. L., 122 Main. (See adv.)

Sash. Doors, and Blinds.

Weiss, Lyon & Co., south of Hydraulic Basin. (See adv.)

Sausage Market.

Knoedler Jacob, s s Madison near Clinton.

Sewing Machines.

Foster A., 73 Madison.

Lansing James, 101 Main.

Simon Brothers, 31 La Salle.

Trimble & Porter, cor. Court and Madison.

Seeds (Dealers in).

Richardson E. & Son, cor. Main and Side Cut. (See adv.)

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Fyfe George, north end Illinois Bridge.

Porter J. E., s s Mill bet. LaSalle and Columbus. (See adv.)

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Late Surgeon 104th Illinois; Chief Surgeon First Division,
and acting Medical Director Fourteenth Army Corps.

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Hon. J. O. Glover's,

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House, Sign and Window-Shade

PAINTERS!

Graining, Marbling and

Glass Gilding,

Paper Hanging, Decorating and Kalsomining.

145 MAIN STREET,

OTTAWA, ILLINOIS.

Silver and Plated Ware.

Rigden H. W. S., n s Main near LaSalle. (See adv.)

Trask O., 117 Main. (See front cover.)

Smokers' Articles.

Schneider G. H., w s LaSalle bet. Madison and Jefferson. (See front cover.)

Soda and Mineral Water.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Soda Water (Manf.).

Crotty Bros., n s Main near Clinton.

Spectacles.

Rigden H. W. S., n s Main near LaSalle. (See adv.)

Trask O., 117 Main. (See front cover.)

Starch (Manfrs.).

Illinois Starch Co., s s Hydraulic Basin near Illinois River Bridge.

Stationers.

Cash George N., cor. Madison and Columbus. (See adv.)

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Osman & Hapeman, 18 LaSalle. (See adv.)

Stereotypes and Views.

Bowman W. E., Cheever's Block. (See front cover.)

Stoneyards.

Baldwin M. W. & Co., w s LaSalle nearly opp. Catholic Church. (See adv.)

Gagel Louis, cor. Madison and Lateral Canal. (See adv.)

Stoves and Tinware.

Butterfield O. M., n w cor. Columbus and Marquette.

Reinemund John, 144 Main.

Smeeton & Baumgardner, 8 La Salle.

Smith R. A., 46 La Salle.

Ullrich Jacob, n s Madison near La Salle.

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Toilet Articles.

Dimmick & Bro., n e cor. Court House Square. (See adv.)

Gleim & Alt, s s Madison near Columbus. (See adv.)

Kneussl M., 139 Main. (See adv.)

Toys.

Walther Henry, 14 Madison. (See adv.)

Trunks and Valises.

Alschuler & Co., 14 La Salle. (See bottom lines.)

Fiske, Strickland & Wing, 28 and 30 Madison. (See adv.)

Stone J. G., 97 and 99 Main. (See adv.)

Trusses and Shoulder Braces.

Kneussl M., 139 Main. (See adv.)

Umbrellas.

Prescott F. C., 24 Madison. (See adv.)

Undertakers.

Hall & Murphy, 37 La Salle. (See adv.)

Veterinary Surgeon.

Potter Ira, w s Clinton near Main.

Vinegar Manufacturer.

Schmeiser Henry, w s Columbus near Railway.

Wagonmakers.

Brannan Dee, w s State bet. Van Buren and Centre.

Crawford J. S., w s State bet. Van Buren and Centre.

Ericson Eric, w s Clinton near Main.

Faust Thos., w s LaSalle near Marquette.

Formahl William, s e cor. Superior and Post.

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Osman & Hapeman, 18 LaSalle. (See adv.)

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(See adv.)

Washing Machines.

Baker & Griffith, cor. Columbus and Madison. (See adv.)

Watches and Clocks.

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Couch S. P., w s Main near La Salle. (See calendar.)

Shafer F. A., 7 La Salle. (See adv.)

Stone J. G., 97 and 99 Main. (See adv.)

Window Shades.

Hall & Murphy, 37 La Salle. (See adv.)

Morrison & Williams, 145 Main. (See adv.)

Cash George N., cor. Columbus and Madison. (See adv.)

Osman & Hapeman, 18 La Salle. (See adv.)

Wines and Liquors.

Berki & Co., 137 Main. (See adv.)

Card Nelson, 133 Main (See adv.)

Hollecker Donat, s w cor. LaSalle and Madison. (See adv.)

Kneussl M., 139 Main. (See adv.)

Mahoney T. D., 23 La Salle, and Marquette nr. La Salle. (See adv.)

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Clancy Thomas & Co., w s La Salle bet. Marquette and Railroad.
(See adv.)

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Post, 3d e of LaSalle, runs n from Fox River to Limits.

Prairie, 14th n of Main, runs e from Plank Road to Post.

Prospect avenue, 2d s of Illinois River, running e and w.

Sanger, 7th w of Side Cut, runs n from Madison to Lafayette.

Second, 2d n of the Canal, runs w from Canal to Poplar.

Shabbona, 1st e of Fox River, runs n from Illinois River to Fox River.

Side Cut or Lateral Canal, three blocks w of LaSalle.

Sixth, 6th n of the Canal, runs w from Chesnut to Poplar.

South Division, 3d e of LaSalle, runs n from Illinois River to Fox River.

South Walnut, 1st w of Christie, runs s from Illinois River to Van Buren.

Spring, 2d w of Christie, runs s from Illinois River to Van Buren.

State, 1st e of Christie, runs s from Illinois River to Limits.

St. Clair, 6th e of LaSalle, runs n from Fox River.

Superior, 6th n of Main, runs e from LaSalle to Limits, w to Poplar.

Sycamore, 3a w of Side Cut, runs n from Madison to Limits.

Third, 3d n of the Canal, runs w from Canal to Poplar.

Tyler, 7th w of Side Cut, runs s from Main to Illinois River.

Van Buren, 3d e of Illinois River, running e and w.

Walker, 3d w of LaSalle, runs n to the Canal s to Illinois avenue.

Washington, 5th n of Main, runs e from LaSalle to North Division

w to Poplar.

Webster, 1st s of Main, runs w from Fox River to Limits.

West Pearl, runs s w from the w end of Illinois avenue.

William, 12th w of Side Cut, runs s from Madison to Webster.

York, 5th e of LaSalle, runs n from Illinois River to Fox River.

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Ottawa,

- George, 13th w of Side Cut, runs s from Madison to Webster.
- Glover, 6th s of Illinois River, runs e from Oak to Limits.
- Grafton, 7th e of La Salle, runs n from Illinois River to Fox River.
- Green, 8th e of La Salle, runs n from Illinois River to Fox River.
- Guion, 4th e of La Salle, runs n from Fox River to Limits.
- Guthrie, 3d w of Christie, runs e from Van Buren.
- Hardin 8th w of Side Cut, runs s from Madison to Illinois River.
- Houston, 4th s of Illinois River, runs e from Oak to Chambers.
- Illinois Avenue, 2d s of Main, runs w from Fox River to Hardin.
- Jackson, 3d n of Main, runs w from Fox River to Limits.
- Jefferson, 2d n of Main, runs w from Fox River to Limits.
- Joliet, 9th n of Main, runs e from Clinton to N. Division.
- Jones, 12th n of Main, runs e from Plank Road to Post.
- Lafayette, 4th n of Main, runs e and w to limits.
- La Salle, 1st w of Court House, runs n to Limits, s to Illinois River.
- Lateral Canal or Side Cut, 3 blocks w of La Salle.
- Leland, 9th w of Side Cut, s from Madison to Webster.
- Madison, 1st n of Main, runs w from Fox River to Limits.
- Main, 1st s of Court House, runs e and w to Limits.
- Marcy, 4th w of Christie, runs s from Van Buren.
- Market, 3d s of Main, runs e from Fox River to Limits.
- Marquette, 8th n of Main, runs e from Clinton to N. Division.
- Merchant, 2d s of Main, runs e from Fox River to Limits.
- Michigan, 7th n of Main, runs e from Fulton to Limits.
- Moore, 8th s of Illinois River, runs e from Christie to Limits.
- Mulberry, 5th w of Side Cut, runs n from Madison to Limits.
- Nebraska, 11th n of Main, runs e from Paul to N. Division.
- Norris, 10th n of Main, runs e from La Salle to N. Division in N. Ottawa.
- Norris 11th w of Side Cut, runs s from Madison to Webster.
- North Division, 5th e of La Salle, runs n from Fox River to Canal.
- Oak, 4th w of Christie, runs s from Illinois River to Limits.
- Ontario, 8th e of La Salle, runs n from Fox River.
- Orleans, 4th e of La Salle, runs n from Illinois River to Fox River.
- Ottawa avenue, runs s w from w end of Cass.
- Paul, 2d e of La Salle, runs from Fox River to Marquette and from Joliet to Nebraska.
- Phelps, runs s w from the junction of Webster and Leland.
- Pine, 4th w of Side Cut, runs from Madison to Limits.
- Plank Road, commences n end of Columbus.
- Poplar, 6th w of Side Cut, runs from Madison to Limits.

OTTAWA STREET DIRECTORY.

Adams, 5th w of Christie, runs e from Van Buren.
 Benton, 3d w of Side Cut, runs s from Webster to Illinois River.
 Bissell, 6th w of Side Cut, runs s from Madison to Illinois River.
 Bloomington Road, 3d e of Christie, runs s from Illinois River to Limits.
 Bridge, 14th w of Side Cut, runs e from Madison to Webster.
 Buchanan, 5th w of Side Cut, runs s from Madison to Illinois River.
 Campbell, 7th s of Illinois River, runs e from Christie to Limits.
 Cass, 3d s of Main, runs w from Fillmore to Hardin.
 Catharine, 2d e of Christie, runs s from Illinois River to Limits.
 Cedar, 3d w of Christie, runs s from Illinois River to Van Buren.
 Centre, 5th s of Illinois River, runs e from Oak to Limits.
 Chambers, 1st w of Christie, runs s from Van Buren.
 Champlain, 9th e of LaSalle, runs w from Fox River to Limits.
 Chapel, 3d n of Main, runs e from Fox River to Limits.
 Chesnut, 2nd w of Side Cut, runs n from Madison to Limits.
 Chester, 6th e of LaSalle, runs n from Illinois River to Fox River.
 Christie, 1st e of the Bridge in South Ottawa, runs e from Illinois River to Limits.

Clay, 4th w of Side Cut, runs s from Madison to Illinois River.
 Clinton, 1st w of LaSalle, runs n to DeLeon s to Illinois River.
 Columbus, 1st e of LaSalle, runs n from Illinois avenue to Limits.
 Congress, 1st n of Main, runs e from Fox River to Limits.
 Cornell, 2d w of Christie, runs s from Van Buren.
 Courtney, 1st s of Illinois River, runs e from Spring to State.
 DeLeon, 5th n of the Canal, runs w of Plank Road three blocks.
 DeSoto, 4th n of the Canal, runs w from LaSalle two blocks.
 Dock, 5th s of Main, runs e from S. Division to York.
 Douglass, 4th s of Main, runs w from Illinois River to Hardin.
 East Canal, 1st s of Main, runs e from Fox River to Limits.
 East Pearl, 2d n of Main, runs e from Fox River to Limits.
 East Water, 4th e of Main, runs e from S. Division to Illinois River.
 Erie, 7th e of LaSalle, runs n from Fox River.
 Fifth, 5th n of Canal, runs w from Chesnut to Poplar.
 Fillmore, 2d w of Side Cut, runs s from Madison to the River.
 First, 1st n of Canal, runs w from Canal to Poplar.
 Fisher, 10th w of Side Cut, runs n from Webster to Lafayette.
 Fourth, 4th n of Canal, runs w from Canal to Poplar.
 Fremont, 13th n of Main, runs e from Plank Road to Post.
 Fulton, 2d w of La Salle, runs n to Canal s to Madison.

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INTERNAL REVENUE GUIDE

AND

TAX PAYERS' ADVISER.

With Corrections to November 1868.

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INTERNAL REVENUE GUIDE, AND TAX PAYERS' ADVISER.

For the following valuable information we are indebted to a work by C. N. Emerson, Pittsfield, Massachusetts:

The Statutes.

Early in the history of the war to suppress the rebellion, it was perceived by Congress that in order to meet the vast disbursements incident to such a contest, and at the same time meet the ordinary expenses of the Government, it would be necessary to introduce an "excise" or internal revenue system, as wide in its details and extensive in its operation as the magnitude of the contest. The first enactment was made on the 1st of July, 1862, followed during the same year with explanatory acts, not now requiring particular notice. On the 3d of March, 1863, another statute was enacted, somewhat amendatory, and generally increasing the rates of tax. On June 30, 1864, the system and previous enactments were thoroughly revised; the text of the law re-written; and the same has been made the basis of all subsequent amendments, the more important of which were made on July 13th and 27th, 1866, and March 2d, 1867 (1).

The law has thus been in operation more than five years; it has received extensive alterations and modifications; the decisions and rulings under it have been large in number, and most important in their bearings upon the construction of the statutes, and the administration of the system.

The Officers of the Law.

1. *The Commissioner of Internal Revenue and the Deputy Commissioner.*—These officers are charged with the general administration of the system, (the latter acting as Commissioner in the absence of that officer.) The Commissioner superintends the collection of the taxes and duties, prepares instructions, regulations, forms, blanks, stamps, etc., provides cotton marks, hydrometers, stamps, dies, and renews the same, contracts for the printing of forms and decisions, etc.; and has the franking privilege. His ruling and decision is final upon all matters pertaining to the law, upon all appeals made to him by assessors or other officers. He acts under the general direction of the Secretary of the Treasury, but he is substantially the head of his own Department or Bureau, and controls this now most important branch of the revenue service. His salary is six thousand dollars, and his office has an assignment of clerks made by the Secretary of the Treasury. Upon the re-organization of the office in 1866 two additional deputy commissioners were appointed, each with a salary of three thousand dollars, one solicitor with a salary of four thousand dollars, and seven heads of divisions, to which were also assigned two hundred and twenty clerks, and with a corps of messengers and laborers (2).

It is made a part of his duty to pay over all monies daily to the United States Treasury, and to render monthly an account of all monies received and paid out, or paid to the Treasurer of the United States, and upon the settlement of these accounts by the Auditor and Comptroller to transmit a copy to the Secretary of the Treasury, to whom he at all times submits his accounts for inspection. He also gives a bond in one hundred thousand dollars for the faithful performance of his duties as prescribed.

He also has charge of all real estate which has been or shall be assigned, set off, or conveyed, by purchase or otherwise, to the United States, in payment of debts arising under the laws relating to internal revenue, and of all trusts created for the use of the United States, in payment of such debts due them; and, with the approval of the Secretary of the Treasury, may sell and dispose of, at public vendue, upon not less than twenty days' notice, lands assigned or set off to the United States in payment of such debts, or vested in them by mortgage or other security, for the payment of such debts; and in cases where real estate has already become the property of the United States by conveyance or otherwise, in payment of or as security for a debt arising under the laws relating to internal revenue, and such debt shall have been paid, together with the interest thereon, at the rate of one per centum per month, to the United States, within two years from the date of the acquisition of such real estate, it shall be lawful for the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to release by deed, or otherwise convey, such real estate to the debtor from whom it was taken, or to his heirs or other legal representatives. As before stated, he has the general charge of internal revenue matters, and his connection with the administration of the system is seen in all its provisions.

2. *The Deputy Commissioners* are also charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of the Treasury or as may be required by law, and also have the franking privilege. Their annual salary is twenty-five hundred dollars.

3. *Revenue Agents*.—The Secretary of the Treasury is authorized to appoint ten revenue agents to aid in the prevention, detection and punishment of frauds upon the internal revenue, whose compensation is not to exceed two thousand dollars each together with their expenses reasonable incurred.

The Assessor.

In each of the congressional districts of the United States, or the territories and the District of Columbia, there is commissioned by the President an Assessor of Internal Revenue, who duties are as extensive and comprehensive as the provisions of the law. These will be here stated generally, leaving to their appropriate place, the particular recital of his varied authority in connection with the administration of the system; premising that by him and his assistants is initiated the steps by which the collection of internal revenue is effected.

1. He divides his districts into convenient sub-divisions within each of which the Secretary of the Treasury appoints an assistant.

2. Before entering upon the performance of his duties, he takes the oath for the faithful execution of his office.

3. For wilfully neglecting to perform his prescribed duties, or for making false assessments, for receiving fees or rewards not provided by law, or for being guilty of extortion or wilful oppression in office, he shall, upon conviction, be subject to fine of not exceeding one thousand dollars, be subject to imprisonment, be dismissed from office, and disqualified forever from holding any office under the Government.

4. His salary is fifteen hundred dollars per year payable quarterly, and commissions graded by the amount of collections in his district; the entire salary and commissions not to exceed four thousand dollars. He is allowed the reasonable sums expended for office rent, after the same have been approved by the proper officers of the Treasury. He is also allowed his necessary clerks, the allowance for which is arranged and fixed by the Secretary of the Treasury; also for stationery, blank books, postage and such printing as may have been previously approved by the Commissioner. Additional compensation in certain cases is also allowed assessors when the district is larger than the congressional district, and in certain enumerated States where the expense of living and traveling is extraordinary. For fraud in the appointment of an assistant assessor, or for accepting any gift, etc., for the settlement of any charge of violation of law, or for other official misconduct he is subjected to severe penalties.

His accounts for services, salary, commission, and other expenditures necessarily made, his bills are made out quarterly and monthly, and rendered severally to the Collector and the Department.

He supplies his assistants with blanks and stationery; he furnishes them with the decisions of the department, and superintends the performance of their labors. He hears appeals from their assessments; he summons all persons before him who

neglect or refuse to render their returns, to give testimony and answer interrogatories; he returns the lists, both annual and monthly, to the collector duly certified. His office is kept open during the business hours of each day for the hearing of appeals, etc., being bound by the instructions which he receives from Washington. He has full power to enter any distillery, brewery, factory, or other place where taxable merchandise or goods are made, produced or deposited, and to inspect the same or accounts of the same. He certifies to the reasonableness of his assistants' accounts, before they are rendered to the collector, and generally has the superintendence of the assessments and business of his district.

In case of a vacancy in his office by reason of death or other cause, the assistant of the division in which the assessor resided, shall act as assessor until the vacancy is filled.

For approving any assistant's account for a sum larger than is due, he is liable to a suit against him for excess, and a deduction from his own compensation.

Commissions, etc., are apportioned in case of a new appointment, the aggregate not to exceed the compensation of a single assessor.

No salary or commissions are paid to him without the certificate of the commissioner, that due reports have been received, or satisfactory explanation made of the cause of delay.

His official communications to assistants, collectors, etc., are sent free of postage. He directs his assistants on the 1st of March in each year to assess the annual tax, and before the fifteenth of each month to render the monthly returns of manufacturers, etc. The annual lists are by him submitted to the inspection of any and all persons who may apply for that purpose.

He hears and determines in a summary way upon all appeals against the proceedings of assistant assessors, such appeals to be made in writing. He re-examines and determines upon assessment and valuation, and rectifies as may be just and reasonable. No assessment is increased without five day's notice. He has power upon appeals to summon and examine witnesses, and cause the production of books, and certify to the costs of the hearing.

The Assistant Assessors

These officers having been duly appointed and commissioned, each by diligent inquiry and perambulation, makes himself familiar with the division to which he is assigned, and all taxable persons and products therein, and makes out his annual and monthly assessments. These he renders to the assessor, who revises them, corrects errors, makes additions when necessary, and proper modifications. He is also vested with authority to enter upon premises, and make the necessary examinations of taxable property, the books and accounts of products, and test the accuracy of the returns that are made. His compensation is five dollars per day for every day employed in the performance of his duties, and twenty-five cents for each permit to the makers of tobacco, snuff and cigars, together with his reasonable charges for stationery, blank books, and postage actually paid in official business. His bills for these items are allowed when duly certified by the assessor, and verified by oath or affirmation.

He is also allowed the franking privilege in communication to his principal.

On the failure of a person to make his return, but who consents to disclose the particulars of property, etc., liable to tax, the assistant shall make the proper list in his behalf, which being consented to, is received as the list of such person.

In case a person shall be absent from his residence or place of business when the assistant assessor calls for the annual list, and no such return has been made, said assistant leaves a notice requiring such list to be made within ten days. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or if any person without notice, as aforesaid, shall not deliver a monthly or other list or return at the time required by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement, or return which, in the opinion of the assessor, is false or fraudulent, or contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody, or care of books of account containing entries relating to the trade or business of such person, or any other person he may deem proper, to appear before such assessor and produce such book, at a time and place therein named, and to give testimony or answer interrogatories under oath or affirmation respecting any ob-

jects liable to tax as aforesaid, or the lists, statements, or returns thereof or any trade, business, or profession. And the assessor may summon, as aforesaid, any person residing or found within the State in which his district is situated. And when the person intended to be summoned does not reside and cannot be found within the State, the assessor may enter any collection district where such person may be found, and there make the examination hereinbefore authorized. And to this end he shall there have and may exercise all the power and authority he has or may lawfully exercise in the district for which he is commissioned. The summons authorized by this section shall in all cases be served by an assistant assessor of the district where the person to whom it is directed may be found, by an attested copy delivered to such person in hand or left at his last and usual place of abode, allowing such person at the rate of one day for each twenty-five miles he may be required to travel, computed from the place of service to the place of examination; and certificate of service signed by such assistant assessor shall be evidence of the facts it states on the hearing of an application for an attachment; and when the summons requires the production of books, it shall be sufficient if such books are described with reasonable certainty. In case any person so summoned shall neglect or refuse to obey such summons, or to give testimony, or to answer interrogatories as required, it shall be lawful for the assessor to apply to the judge of the district court or to a commissioner of the circuit court of the United States for the district within which the person so summoned resides for an attachment against such person as for a contempt.

The Collector and his Deputies.

A collector is appointed in each congressional district of the United States, who must be a resident within the same. A provision is, however, made for incorporating any of the States or territories into one district, and for the appointment of additional collectors in California, not, however, to exceed the aggregate number of senators and representatives. There are, also, additional collectors commissioned in New York city and elsewhere, to meet the necessities of populous and wealthy localities.

1. Before the collector enters upon the duties of his office he executes a bond to the United States, for the faithful performance of his duties, subject to renewal and increase.

2. He appoints as many deputies as he deems proper, or revokes their appointments.

3. He may require bonds or sureties from these deputies, but he is personally responsible for their acts and for every omission of duty. In case of the sickness or temporary disability of the collector, he may devolve his official duties upon any one of these deputies, for which he is also responsible to the United States.

In case of the death or vacancy in the office of collector, the deputy longest in service shall discharge the duties of such collector until the vacancy is filled, the official bond of the latter being held for any default of the deputy. The Secretary of the Treasury may, however, designate some new deputy to act. The bond or security taken from the deputy by the collector is available to legal representatives and sureties in case of loss, etc., from the acts of such deputy.

4. The compensation of collectors is fifteen hundred dollars per year, as salary, to be paid quarterly. He is also allowed a commission of three per centum upon the first hundred thousand dollars, and a commission of one per centum upon all sums above one hundred thousand dollars and not exceeding four hundred thousand dollars, and a commission of one-half of one per centum on all sums above four hundred thousand dollars and not exceeding one million of dollars, and one-eighth of one per centum on all sums above one million of dollars, such commissions to be computed upon the amount by them respectfully collected and paid over and accounted for under the instructions of the Treasury Department. And there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the treasury, to each collector his necessary and reasonable charges for advertising, stationery, and blank books used in the performance of his official duties, and official postage after the account is properly verified. The Secretary may also make further allowances in proper cases.

5. It should also be noted, that the fiscal year is to be observed in adjusting his accounts for services, and in case of two officers in the same year the commissions are to be apportioned. All payments of salary or commissions are made upon the certificate of the commissioner that all reports, etc., required by law have been duly received, or satisfactory explanation made of the cause of the delay.

6. The collector makes triplicate receipts of all annual, monthly or special lists received from the assessors, which receipts are delivered up to the assessor for his files, and for transmission to the Commissioner and the first Comptroller of the Treasury (2).

7. Collectors failing to account for taxes due are liable to a warrant of distress issued by the solicitor of the Treasury, and a seizure and sale of the property thereupon, by the marshal of the district. The manner and effect of sale is fully set forth in the statute (3).

8. For extortion or wilful oppression in his office, or for receiving unlawful fees, or for accepting any gift for settlement of any charge of a violation of law, the collector is subject to the severe penalties of the statute (4).

9. Collectors are also authorized to enter breweries, distilleries, and other places where goods, etc., are manufactured, to inspect the same, and their books, etc., and may seize goods held by any person with intent to evade the law, and deliver the same to the United States for the district (5).

10. One of them shall be designated by the Secretary of the Treasury to have charge of all matters relating to the exportation of articles subject to tax under the internal revenue laws. Also in relation to all matters of exportation and drawback (6).

11. When collectors employ counsel in suits upon information for penalties or forfeitures, in the courts of the United States, their fees shall not be allowed in settlement of their account unless such employment was authorized by the Commissioner of Internal Revenue, either expressly or by general regulations (7).

12. (a) They keep record of sales of real estate for taxes. (b) Transmit lists to other collectors for collection. (c) Transmit monthly statements of collections to the Commissioner. (d) Pay collections into the treasury daily. (e) Act as disbursing agents, and give bonds as such. (f) Collect taxes, and render final account when required. (g) Are credited with taxes of insolvent persons. (h) May seize goods held by any person with intent to evade the law. (i) May take possession of property taxed when no person is in possession (8).

Revenue Agents and Inspectors.

These agents are appointed to aid, under the direction of the Secretary of the Treasury, in the prevention, detention, and punishment of frauds upon the internal revenue, and in the enforcement of the collection thereof (9).

Their compensation shall be such as the Secretary of the Treasury may deem just and reasonable, not exceeding, however, two thousand dollars per annum, in addition to the expenses necessarily incurred by them (10).

The inspectors are appointed in such districts as may be deemed necessary for the proper enforcement of the revenue laws, etc., the detection of frauds, and are subject to the rules and regulations of the Secretary, with all necessary powers for the performance of their duty. Their compensation is four dollars per day, and their just and proper traveling expenses (11).

For demanding or receiving unlawful fees or rewards, or for extortion or wilful oppression in office, they are subject to a fine of not exceeding one thousand dollars, and imprisonment not exceeding one year, or both, dismissal from office, and disqualification from afterwards holding any office under the United States (12).

Special Commissioner of Revenue.

By the act of July 13, 1866, the Secretary of the Treasury was authorized to appoint an officer in his department, styled "The Special Commissioner of the Revenue," his office terminating July 1, 1870. His duty is to inquire into all the sources of national revenue, and the best methods of collecting the revenue; the relations of foreign trade to domestic industry; the mutual adjustment of the systems of taxation by customs and excise, with the view of insuring the requisite revenue with the least disturbance or inconvenience to the progress of industry and the development of the resources of the country; and to inquire, from time to time, under the direction of the Secretary of the Treasury, into the manner in which officers charged with the administration and collection of the revenues perform their duties. And the said Special Commissioner of the Revenue shall from time to time report, through the Secretary of the Treasury, to Congress, either in the form of a bill or otherwise, such modifications of the rates of taxation, or of the methods of collecting the revenues, and such other facts pertaining to the trade, industry, commerce or taxation of the country, as

he may find, by actual observation of the operation of the law, to be conducive to the public interest; and, in order to enable the Special Commissioner of the Revenue to properly conduct his investigations, he is hereby empowered to examine the books, papers and accounts of any officer of the revenue, to administer oaths, examine and summon witnesses, and take testimony; and each and every such person falsely swearing or affirming shall be subject to the penalties and disabilities prescribed by law for the punishment of corrupt and wilful perjury; and all officers of the government are hereby required to extend to the said Commissioner all reasonable facilities for the collection of information pertinent to the duties of his office. And the said Special Commissioner shall be paid an annual salary of four thousand dollars, and the traveling expenses necessarily incurred while in the discharge of his duty; and all letters and documents to and from the Special Commissioner, relating to the duties and business of his office, shall be transmitted by mail free of postage.

The country has reaped inestimable advantages from the labors of the present incumbent of the office, Hon. David A. Wells, in an intelligent discrimination in the assessment of the internal revenue, on the various subjects of taxation, and philosophical and exhausting discussions of the various topics pertaining thereto.

The Assessment of the Taxes.

The general machinery for the assessment of taxes has been in part detailed in stating the duties of the assessor and his assistants.

It will be perceived that the lists of assessments include the annual, the monthly and the special lists.

1. The *Annual List* includes the annual tax upon income, articles in Schedule A, and the special taxes (formerly styled "licenses") dating from May 1st in each year. The list must be completed and forwarded to the assessor on or before the last day of March, the assessor delivering the same to the collector on or before the 30th day of April. (This is the requirement; but in the large districts this is hardly accomplished, and further time is generally allowed by permission of the department, and annual taxes are entered upon some monthly list.)

2. The *Monthly Lists*, which include the taxes, ad valorem or specific (not included in the annual), which properly belong to the monthly list, all quarterly returns, and those for which no special provision is made. All these returns which can be collected by the fifteenth day of the month are put upon the monthly list, and forwarded to the assessor. The latter must deliver the same to the collector on or before the twentieth of each month.

3. *Special Lists*. These, at the discretion of the assessors, or when the tax-payer requests it (for immediate payment), shall be made out and forwarded at any period of the month. (This is the case frequently with those persons who wish to pay their special taxes at once, and procure a receipt, which authorizes them to commence business.)

It will not be forgotten that it is made the duty of all persons to declare in their returns or lists whether the sales and amounts therein contained are stated in legal tender currency, or according to the amounts in coined money. This is under a penalty for neglect or refusal. And all returns, etc., stated in coin, will be reduced by the assessor to legal tender currency.

In case there is found taxable property in a division owned by a non-resident, of which no list has been made, the assistant assessor may enter upon the premises where it is contained, and make lists of the same in the prescribed form.

A person having taxable property in another district may make a return in the district where he resides, and the assistant assessor transmits the list to such other district for examination, and if approved, it is returned, or alterations are made, and it becomes a good and sufficient return.

All the lists, whether annual, monthly or special, are to be taken with reference to the day fixed by law; and after being collected are arranged into two alphabetical lists, showing respectively residents and non-residents, and the taxes to which each person is liable. The forms are prescribed by the Commissioner, and are known as "Form 23."

It was provided by statute of March 2d, 1867, that the Commissioner may appoint one or more assistant assessors to make assessments in any part of a collection district, upon specified objects of taxation, and to him all other assistants shall report all matters thus specially designated for him to make the due assessment. When two or

more districts are embraced in one County, such special assistant may make assessments on the specified objects of taxation anywhere in the county as may be required by the Commissioner.

The assessor for each collection district shall give notice by advertisement in one newspaper published in each county within said district, and if there be none published in the district, then in a newspaper published in the collection district adjoining thereto, and shall post notices in at least four public places within each assessment district, and shall mail a copy of such notice to each postmaster in his district, to be posted in his office, stating the time and place within said collection district when and where appeals will be received and determined relative to any erroneous or excessive valuations, assessments, or enumerations by the assessor or assistant assessor returned in the annual list, and such notice shall be advertised and posted by the assessor and mailed as aforesaid at least ten days before the time appointed for hearing said appeals.

The said list shall then and there be submitted to the inspection of all persons who may apply for that purpose, and the assessor determines in a summary way, upon all appeals from his assistants.

No appeal is allowed to a party after he has been duly assessed, and the list has been sent to the collector.

All appeals shall be in writing, and shall state the ground of appeal.

The assessor may re-examine lists, and corrects the assessments as may be just and reasonable.

The assessor of each collection district shall, immediately after the expiration of time for hearing appeals concerning taxes returned in the annual list, and from time to time, as taxes become liable to be assessed, make out lists containing the sums payable according to law upon every subject of taxation for each collection district; which list shall contain the name of each person residing within the said district, or owning or having the care or superintendence of property lying within the said district, or engaged in any business or pursuit which is liable to any tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors when known. And the assessor making out any such separate list shall transmit to the assessor of the district where the persons liable to pay such tax reside, or shall have their principal place of business, copies of the list of property held by person so liable to pay such tax, to the end that the taxes assessed under the provisions of this act may be paid within the collection district where the persons liable to pay the same reside or may have their principal place of business. And in all other cases the said assessor shall furnish to the collectors of the several collection districts, respectively, within ten day after the time of hearing appeals concerning taxes returned in the annual list, and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts. And in case it shall be ascertained that the annual list, or any other list, which may have been, or which shall hereafter be, delivered to any collector, is imperfect or incomplete in consequence of the omission of the names of any persons or parties liable to tax, or in consequence of any omission, or understatement, or undervaluation, or false or fraudulent statement contained in any return or returns made by any persons or parties liable to tax, the assessor may from time to time or at any time within fifteen months from the time of the passage of this act or from the time of the delivery of the list to the collector as aforesaid, enter on any monthly or special list the names of such persons or parties so omitted, together with the amount of tax for which they may have been or shall become liable, and also the names of the persons or parties in respect to whose returns, as aforesaid, there has been or shall be any omission, undervaluation, understatement, or false or fraudulent statement, together with the amounts for which such persons or parties may be liable over and above the amount for which they may have been, or shall be, assessed upon any return or returns made as aforesaid, and shall certify or return said list to the collector as required by law.

The Collection of the Taxes.

1. Within twenty days after receiving his annual list from the assessor, the collec-

tor gives notice to all tax-payers by newspaper publications and posted notices, that the taxes have become due and payable, stating also the time when he will be ready to receive the same, which notice shall be not less than ten days from the date of the notification.

2. In case of neglect to pay the tax due the collector shall give notice personally or by mail, demanding such payment, and twenty cents for the notice, with four cents per mile, travel fee.

3. If taxes are not paid within ten days after such demand, a penalty of five per cent. is added.

4. With respect to taxes not included in the annual lists, the collector gives notice within ten days after receiving the list, or within twenty days after the expiration of the time within which the tax should have been paid.

5. Upon non-payment of these or the annual taxes, the collector may make distraint and sale of the goods and effects of the delinquent.

6. In case of distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or effects distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods or effects, or at his or her dwelling or usual place of business, with some person of suitable age and discretion, if any such can be found, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted at the postoffice, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification to the owner or possessor of the property and the publication or posting of such notice as herein provided, and the place proposed for sale shall not be more than five miles distant from the place of making such distraint. And said sale may be adjourned from time to time by said officer, if he shall think it advisable to do so, but not for a time to exceed in all thirty days. And if any person, bank, association, company, or corporation, liable to pay any tax, shall neglect or refuse to pay the same after demand, the amount shall be a lien in favor of the United States from the time it was due until paid, with the interest, penalties, and costs that may accrue in addition thereto, upon all property and rights to property belonging to such person, bank, association, company, or corporation; and the collector, after demand, may levy, or by warrant may authorize a deputy collector to levy upon all property and rights to property belonging to such person, bank, etc., in which the lien exists, for the payment of the sum due with interest and penalty, fees and costs.

7. The effect of the certificate of sale, shall be, to transfer the interest of the delinquent in the property sold.

8. All books relating to the subject of the distraint must be exhibited on demand.

9. Goods distrained for taxes may be restored to the owner if the taxes are paid before sale; otherwise they are sold at auction, and the taxes, penalties, commissions, etc., are taken from the proceeds of such sale, and the balance returned to the person entitled to the same.

10. The following property is exempt from distraint for taxes, if belonging to the head of a family, viz: The school books and wearing apparel necessary for such family; also arms for personal use, one cow, two hogs, five sheep and the wool thereof, provided the aggregate market value of said sheep shall not exceed fifty dollars; the necessary food for such cow, hog, and sheep for a period of not exceeding thirty days; fuel to an amount not greater in value than twenty-five dollars; provisions to an amount not greater than fifty dollars; household furniture kept for use to an amount not greater than three hundred dollars; and the books, tools, or implements of a trade or profession to an amount not greater than one hundred dollars shall also be exempt; and the officer making the distraint shall summon three disinterested householders of the vicinity, who shall appraise and set apart to the owner the amount of property herein declared to be exempt.

11. In case any tax is not duly paid when payable, the collector shall make proper demand, and if not paid within ten days after the demand, distraint shall be made as aforesaid and five per cent. shall be added as a penalty, with an interest at the rate of

one per cent. a month from the time when the same became due, excluding portions of a month.

12. In case when property is indivisible, the whole may be sold, and the surplus, after satisfying the taxes, penalties and costs and charges, shall be paid to the person entitled to the same, or if he cannot be found, deposited in the treasury.

13. If the amount bid for the property is not equal to the amount of tax, etc., the property may be bid in for the United States, and subsequently sold by the collector, under regulations prescribed by the Commissioner.

14. When goods and chattels are not found sufficient to satisfy the taxes, real estate may be seized and sold after due notice and advertisement of time and place of sale. The manner of such seizure and sale is specifically set forth in § 30 of law of 1864, and may be referred to. A certificate of the sale is given to the purchaser, to be surrendered and deed given, (if the property is not redeemed) in accordance with State laws.

The owner may redeem before the sale, upon satisfaction of the taxes due and costs and fees.

15. The collector may seize and sell other land in any other district of the State.

16. In all sales by the collector of lands, full record of such sales shall be made duly certified, and in case of the death or removal of the collector, the record shall be delivered to his successor, and be evidence in any court. Record shall also be duly made of the redemption of such land.

17. Other property may be seized and sold by the collector when the tax is not satisfied.

18. If a collector shall find in his district property charged with a specific tax which is not paid, such property not being owned by a person resident, or having a place of business in the United States, it may be seized, distrained and sold in the same manner as other distrained property.

19. A collector may transmit lists to another district, where a person liable to tax, resides, or where he has property, for the purpose of having the taxes due collected. The collector in such other district shall proceed to collect the tax, and transmit a receipt for the same to the officer sending the same to him.

20. At the end of every month collectors shall transmit a statement of their collections to the Commissioner, and pay over monthly or as often as may be required, the monies collected. And the same shall be deposited for safe keeping in certain designated depositories, under specific regulation.

21. Each collector is charged with the amount of all lists delivered to him—with the par value of all stamps deposited with him—for all passports, penalties, forfeitures, fees or costs. He shall also be credited with all stamps returned uncanceled—with the amount of all lists transmitted to other collectors—with the taxes of persons absconded or insolvent and all other uncollectable taxes, due diligence having been used. He is also credited with the amount of all property purchased by him for the United States, accounting for the proceeds of a re-sale.

22. All lists and accounts of taxes uncollected are transferred to his successor for collection.

The Annual Tax.

This list includes the taxes upon incomes, the articles in schedule A, and the special taxes (formerly licenses) from May 1. It is the duty of each assistant assessor to complete his annual list, and forward it to his principal on or before the last of March, the latter forwarding it to the collector before the 30th of April.

Within twenty days after receiving the annual list from the assessor the collector must advertise in one newspaper in each county in his district, and by notices to be posted in at least four public places, and mailed to every postmaster in each county, stating the time and place within said county at which he or his deputy will attend to receive the duties, which time must not be less than ten days after the publication of said notice.

At the expiration of ten days from the advertised time, it is the duty of the collector to serve demands upon all persons who have neglected to make payment. Form 9 has been prepared for this purpose, and for the issuing and service thereof the collector is entitled to a fee of twenty cents, and to four cents for each mile actually and necessarily traveled in serving the same. No travel fee can be charged when the

notice is sent by mail, and none for the distance traveled in returning, when personal service is made.

If payment is not made within ten days after the service of demand the collector will proceed to collect the duties, with the penalty of five per centum, interest at the rate of one per cent, per month, and the proper costs and expenses by distraint. No interest is required for a fraction of a month.

The following taxes, dating from said 1st of May are paid by all persons possessing the same, and the tax is a lien upon such articles until paid.

Schedule A.

Carriage, phaeton, carryall, rockaway, or other like carriage, and any coach, hackney coach, omnibus, or four-wheeled carriage, the body of which rests upon springs of any description, which may be kept for use or hire, or for passengers, and which shall not be used exclusively in husbandry or for the transportation of merchandise, valued at exceeding three hundred dollars and not above five hundred dollars each, including harness used therewith, six dollars.

Carriages of like description, valued above five hundred dollars, each ten dollars.

On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less, each, one dollar.

On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars, each two dollars.

Billiard tables kept for use, each, ten dollars.

Provided, That billiard tables kept for hire, and upon which a special tax has been imposed, shall not be required to pay the tax on billiard tables kept for use, as aforesaid, anything herein contained to the contrary notwithstanding.

On plate, of gold, kept for use, per ounce troy, fifty cents.

On plate of silver, kept for use, per ounce troy, five cents.

Provided, That silver spoons or plate of silver used by one family to an amount not exceeding forty ounces troy belonging to any one person, plate belonging to religious societies, and souvenirs and keepsakes actually given and received as such and not kept for use; also all premiums awarded as a token of merit by any agricultural society, corporation, or association of persons, for any purpose whatever, shall be exempt from tax.

The Income Tax.

The provisions of the income tax upon individuals, and the tax due annually from banks, insurance companies, etc., upon the dividends declared by them, are so important and are so succinctly set forth in the language of the statute, that it is deemed best to set them forth in full. They are as follows:

Income.

There shall be levied, collected, and paid annually upon the gains, profits, and income of every person residing in the United States or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation, carried on in the United States or elsewhere, or from any other source whatever, a tax of five per centum on the amount so derived over one thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income of every business, trade, or profession carried on in the United States by persons residing without the United States, and not citizens thereof. And the tax herein provided for shall be assessed, collected and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceeding the time for levying, collecting and paying said tax.

That, in estimating the gains, profits, and income of any person, there shall be included all income derived from interest upon notes, bonds, and other securities of the United States, profits realized within the year from sales of real estate purchased within the year or within two years previous to the year for which income is estimated, interest received or accrued upon all notes, bonds and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, less the interest which has become due from said person during the year; the amount of all premium on gold and coupons; the amount of sales of live stock, sugar, wool

butter, cheese, pork, beef, mutton, or other meats, hay and grain, or other vegetable or other productions, being the growth or produce of the estate of such person not including any part thereof consumed directly by the family; all other gains, profits and income derived from any source whatever, except the rental value of any homestead used or occupied by any person or by his family in his own right or in the right of his wife; and the share of any person of the gains and profits of all companies, whether incorporated or partnership, who would be entitled to the same, if divided, whether divided or otherwise, except the amount of income received from institutions or corporations whose officers, as required by law, withhold a percentum of the dividends made by such institutions, and pay the same to the officer authorized to receive the same; and except that portion of the salary or pay received for services in the civil, military, naval, or other service of the United States, including senators, representatives, and delegates in Congress, from which the tax has been deducted. And in addition to one thousand dollars exempt from income tax as hereinbefore provided, all national, state, county, and municipal taxes paid within the year, shall be deducted from the gains, profits, or income of the person, who has actually paid the same, whether such person be owner, tenant or mortgager; losses actually sustained during the year arising from fires, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased two years previous to the year for which income is estimated; the amount actually paid for labor or interest by any person who rents lands or hires labor to cultivate land, or who conducts any other business from which income is actually derived; the amount actually paid by any person for rent of the house or premises occupied as a residence for himself or his family; the amount paid out for usual or ordinary repairs: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterment, made to increase the value of any property or estate: *And provided further*, That only one deduction of one thousand dollars shall be made from the aggregate income of all the members of any family composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall be allowed to make such deduction in favor of each ward, except that in case where two or more wards are comprised in the family, and have joint property interest, only one deduction shall be made in their favor: *And provided further*, That in case where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of one thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid.

That it shall be the duty of all persons of lawful age to make and render a list or return, on or before the day prescribed by law, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the assistant assessor of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors and administrators, or any person acting in any other fiduciary capacity, shall make and render a list or return, as aforesaid, to the assistant assessor of the district in which such person acting in a fiduciary capacity resides, of the amount of income, gains, and profits of any minor or person for whom they act; and the assistant assessor shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return, if he has reason to believe that the same is understated; and in case any such person shall neglect or refuse to make and render such list or return, or shall render a false or fraudulent list or return, it shall be the duty of the assessor or the assistant assessor to make such list, according to the best information he can obtain, by the examination of such person, or his books or accounts, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list, in all cases of wilful neglect or refusal to make and render a list or return, and, in all cases of a false or fraudulent list or return having been rendered, to add one hundred per centum, as a penalty, to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of wilful neglect or refusal to render a list or return, or of rendering a false and fraudulent return: *Provided*, That any party, in his or her own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner

of Internal Revenue, that he or she, or his or her ward or beneficiary, was not possessed of an income of one thousand dollars, liable to be assessed according to the provisions of this act; or may declare that he or she has been assessed and paid an income tax elsewhere in the same year, under authority of the United States, upon his or her income, gains and profits, as prescribed by law; and if the assistant assessor shall be satisfied of the truth of the declaration, shall thereupon be exempt from income tax in the said district; or if the list or return of any party shall have been increased by the assistant assessor, such party may exhibit his books and accounts, and be permitted to prove and declare, under oath or affirmation, the amount of income liable to be assessed; but such oaths and evidence shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the assistant assessor. Any person feeling aggrieved by the decision of the assistant assessor, in such cases, may appeal to the assessor of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final, and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue: *Provided further*, That no penalty shall be assessed upon any person for such neglect or refusal, or for making or rendering a false or fraudulent return, except after reasonable notice of the time and place of hearing, to be regulated by the Commissioner of Internal Revenue, so as to give the person charged an opportunity to be heard.

That the taxes on incomes herein imposed shall be levied on the first day of March, and be due and payable on or before the thirtieth day of April, in each year, until and including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid after the thirtieth of April, as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same became due, as a penalty, except from the estates of deceased, insane or insolvent persons: *Provided*, That the tax on incomes for the year eighteen hundred and sixty-six shall be levied on the day this act takes effect.

That there shall be levied and collected a tax of five per centum on all dividends in scrip or money thereafter declared due, wherever and whenever the same shall be payable to stock-holders, policy-holders, or depositors or parties whatsoever, including non-residents, whether citizens or aliens, as part of the earnings, income or gains of any bank, trust company, savings institution, and of any fire, marine, life, inland insurance company, either stock or mutual, under whatever name or style known or called, in the United States or territories, whether specially incorporated or existing under general laws, and on all undistributed sums, or sums made or added during the year to their surplus or contingent funds; and said banks, trust companies, savings institutions, and insurance companies shall pay the said tax, and are hereby authorized to deduct and withhold from all payments made on account of any dividends or sums of money that may be due and payable, as aforesaid, the said tax of five per centum. And a list or return shall be made and rendered to the assessor or assistant assessor on or before the tenth day of the month following that in which any dividends or sums of money become due or payable as aforesaid; and said list or return shall contain a true and faithful account of the amount of taxes as aforesaid; and there shall be annexed thereto a declaration of the president, cashier or treasurer of the bank, trust company, savings institution, or insurance company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of the taxes as aforesaid. And for any default in the making or rendering of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company making such default shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of any default in the payment of the tax as required, or any part thereof, the assessment and collection of the tax and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal: *Provided*, That the tax upon the dividends of life insurance companies shall not be deemed due until such dividends are payable; nor shall the portion of premiums returned by mutual life insurance companies to their policy-holders, nor the annual or semi-annual interest allowed or paid to the depositors in savings banks or savings institutions, be considered as dividends.

That any bank legally authorized to issue notes as circulation, which shall neglect

or omit to make dividends or additions to its surplus or contingent fund as often as once in six months, shall make a list or return in duplicate, under oath or affirmation of the president or cashier, to the assessor or assistant assessor of the district in which it is located, on the first day of January and July in each year, or within thirty days thereafter, of the amount of profits which have accrued or been earned and received by said bank during the six months next preceding said first days of January and July; and shall present one of said lists or returns, and pay to the collector of the district a duty of five per centum on such profits; and in case of default to make such list or return and payment within the thirty days, as aforesaid, shall be subject to the provisions of the foregoing section of this act: *Provided*, That when any dividend is made which includes any part of the surplus or contingent fund of any bank, trust company, savings institution, insurance or railroad company, which has been assessed and the duty paid thereon, the amount of duty so paid on that portion of the surplus or contingent fund may be deducted from the duty on such dividend.

That any railroad, canal, turnpike, canal navigation, or slackwater company indebted for any money for which bonds or other evidence of indebtedness have been issued, payable in one or more years after date, upon which interest is stipulated to be paid, or coupons representing the interest, or any such company that may have declared any dividend in scrip or money due or payable to its stockholders, including non-residents, whether citizens or aliens, as part of the earnings, profits, income, or gains of such company, and all profits of such company carried to the account of any fund, or used for construction, shall be subject to and pay a tax or five per centum on the amount of all such interest, or coupons, dividends, or profits, whenever and wherever the same shall be payable, and to whatsoever party or person the same may be payable, including non-residents, whether citizens or aliens; and said companies are hereby authorized to deduct and withhold from all payments on account of any interest, or coupons and dividends, due and payable as aforesaid, the tax of five per centum; and the payment of the amount of said tax so deducted from the interest or coupons, or dividends, and certified by the president or treasurer of said company, shall discharge said company from that amount of the dividend or interest, or coupon on the bonds or other evidences of their indebtedness so held by any person or party whatever, except where said companies may have contracted otherwise. And a list or return shall be made and rendered to the assessor or assistant assessor on or before the tenth day of the month following that in which said interest, coupons or dividends become due and payable, and as often as every six months; and said list or return shall contain a true and faithful account of the amount of tax, and there shall be annexed thereto a declaration of the president or treasurer of the company under oath or affirmation in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of said tax. And for any default in making or rendering such list or return, with the declaration annexed, or of the payment of the tax as aforesaid, the company making such default shall forfeit as a penalty the sum of one thousand dollars; and in case or any default in making or rendering said list or return, or of the payment of the tax or any part thereof, as aforesaid, the assessment and collection of the tax and penalty shall be made according to the provisions of law in other cases of neglect or refusal: *Provided*, That whenever any of the companies mentioned in this section shall be unable to pay the interest on their indebtedness, and shall in fact fail to pay such interest, that in such cases the tax levied by this section shall not be paid to the United States until said company resume the payment of interest on their indebtedness.

That there shall be levied, collected, and paid on all salaries of officers, or payment of services to persons in the civil, military, naval or other employment or services of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of one thousand dollars per annum, a tax of five per centum on the excess above the said one thousand dollars; and it shall be the duty of all paymasters and all disbursing officers, under the government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of five per centum; and the pay-roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any officer withholding his salary from moneys received by

him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same: *Provided*, That payments of prize money shall be regarded as income from salaries, and the tax thereon shall be adjusted and collected in like manner: *Provided further*, That this section shall not apply to payment made to mechanics or laborers employed upon public works: *And provided further*, That in case it should become necessary for showing the true receipts of the government under the operations of this section upon the books of the Treasury Department, the requisite amount may be carried upon from unappropriated moneys in the treasury to the credit of said account; and this section shall take effect upon salary and compensation for the month of March, eighteen hundred and sixty-seven.

The law provides that the portion of the premium returned by mutual life insurance companies to their policy holders shall not be considered as dividends unless the company pays to the policy holders more than the premium received from him.

Where any mutual life insurance company has a capital stock and the profits of the company are divided between the stockholders and the policy-holders, the amount paid to the policy-holders is exempt from tax under §120, provided it falls within the rule above stated.

To these provisions are added the instructions issued from the department, with such other rulings and decisions more especially practical and important.

1. The farmer's profits from sales of live stock are to be found by deducting from the gross receipts for animals sold, the purchase money paid for the same.

2. No deduction can be made by the farmer for the value of services rendered by his minor children, whether he actually pays for such services or not. If his adult children work for him and receive compensation for their labor, they are to be regarded as other hired laborers in determining his income.

3. Money paid for labor, except such as is used or employed in domestic service, or in the production of articles consumed in the family of the producer, may be deducted.

4. No deduction can be allowed in any case for the cost of improductive labor. If house servants are employed a portion of the time in productive labor, such as the making of butter and cheese *for sale*, a proportionate amount of the wages, paid them may be deducted.

5. Expenses for ditching and clearing new land, are plainly expenses for permanent improvements, and not deductible.

6. The whole amount expended for fertilizers applied during the year to the farmer's lands may be deducted, but no deduction is allowed for fertilizers produced on the farm. The cost of seed purchased for sowing or planting may be deducted.

7. Farmers will not be required to make return of produce consumed in their own immediate families.

8. If a person sells timber standing, the profits are to be ascertained by estimating the value of the land after the removal of the timber, and adding thereto the amount received for the timber, and from the sum thus obtained, deducting the estimated value of the land, on the first day of January, 1862, or on the day of purchase, if purchased since that date.

9. A farmer should make return of all his produce *sold* within the year; but a mere executory contract for a sale is not a sale,—delivery, either actual or constructive, is essential. The criterion by which to judge whether a sale is complete or not is to determine whether the vendor still retains in that character a right over the property—if the property were lost or destroyed, upon which of the parties, in the absence of any other relation between them than that of vendor and vendee, would the loss fall.

10. Tax-payers frequently claim deductions for losses from depreciation in the value of stock or other property of a like nature. No deduction can in any case be allowed for depreciation of value of such property until it is actually disposed of and a "loss realized."

11. Costs of suits and other legal proceedings, arising from ordinary business, are to be treated as other expenses of such business, and may be deducted from the gross profits thereof.

12. Where physicians are obliged to keep a horse for the transaction of business, they may deduct so much of the expense so incurred as is fairly referable to the business done.

13. Expenses for medical attendance, store-bills, etc., are not proper subjects for deduction. Expenses for repairs of implements, tools, etc., used in business, may be deducted.

14. If the members of a family have separate incomes, the returns may be made separately by the proper parties, and a ratable proportion of the \$1000 exempted from the income of each. The parent, as the natural guardian of the minor child, is required to make a return for him. But where any other guardian or trustee has been appointed, the return should be made by the latter. If the minor has no guardian or trustee, he should make return himself. If he refuse or neglect, an independent assessment must be made as in other cases, omitting penalty.

15. For the purpose of the exemption of \$1,000, husband and wife are to be regarded as members of the same family, though living separate, unless separated by divorce or other operation of the law so as to break up the family relation. Minor children and their parents should be counted members of the same family, whether living together or not.

16. If a tax-payer has a minor child in the service of the government, receiving a salary, such parent should include in his income return so much of the salary of his child as is not subject to salary tax.

17. Rent of a homestead actually paid may be deducted, but the rental value of property owned by the tax-payer is not subject to a deduction; but where the tax-payer rents a furnished house, that portion of the rent paid in consideration of the use of the furniture should not be allowed as a deduction.

Any person claiming a deduction on account of expense for room rent, must satisfy the assessor that the room or rooms occupied by him constitute his home, and that he has no residence elsewhere, and this being shown, he may be allowed to deduct what he actually pays for rent of such rooms, but nothing can be allowed for rent of furniture or care of rooms. When rent is included and deducted as an expense of business, it must not be again deducted as rent, nor should a person hiring a house, and sub-letting a portion of it, be allowed to deduct more than the excess of his payments over his receipts.

18. Marriage fees, gifts from members of a congregation to their pastor, etc., are taxable as income, when the gifts or donations are in the nature of compensation for services rendered, whether in accordance with an understanding to that effect at the time of settlement, or with an annual custom.

19. Gifts of money, when clearly not in the nature of payment for services rendered, or other valuable consideration, are not liable to taxation as income. Amounts received on life insurance policies, and damages recovered in actions of tort are exempt from income tax.

20. Lawyers and physicians may return either the actual fees received during the year, without regard to the time when they accrued, or the amounts due to the business of the year. But when the tax-payer has heretofore adopted one method, he cannot now be allowed to make use of the other.

21. If the manufacturer or dealer has been in the practice of estimating his annual profits by taking inventories of stock, he should take the cost value of such stock, unless he has taken the market value in making previous returns. Whichever method has been adopted by the tax-payer should be adhered to uniformly.

22. If interest accrued during the year on notes, bonds, etc., is good and collectible at the end of the year, it should be returned as income, whether actually collected or not.

23. The fact that income is devoted to the payment of debts does not release the same from liability to income tax.

24. If an inventor sell his invention at once for a gross sum, he should return as income the whole amount, less the expenses actually incurred in perfecting the invention, or in procuring a patent right. But no allowance can be made for the labor or personal expenses of the inventor. If he sell only a portion of his right during the year, he may deduct a proportionate amount of such expense.

25. Wherever the salary or pay received by any person in government employ does not exceed the rate of \$1000 per annum, or is made up of fees, or is uncertain or irregular in the amount or time, and has not therefore been subjected to salary tax, it should be included with other taxable income. Where such salary exceeds the rate of \$1000 per annum, the amount of salary from which the tax has been deducted may be deducted from the gross income.

26. Incomes of persons who died after December 31st are taxable, and should be

returned by executors or administrators, and also all income which accrued in 1866, to persons who died within that year. Income which accrued from the estates of such persons in 1866, after the date of decease, should be returned by the heirs or other persons who received the benefit of the same.

27. Residents should make return in the district where they reside at the time of making return. The residence required under section 116, for the purpose of taxing income, is held to be a residence during the year for which income is "derived." If any person subject to income tax resides abroad, his return should be made in the district where he last resided.

28. Citizens of the United States residing abroad are subject to tax upon their entire incomes, from all sources whatever; and the same is true of foreigners residing in this country.

29. The law provides that a like tax shall be levied, collected and paid upon the gains, profits and income of every business, trade or profession carried on in the United States by persons residing without the United States, and not citizens thereof.

30. A lease for years or for life is personal estate, and any profits on the sale of such a lease are taxable as income for the year of sale.

31. Where any portion of a legacy has been transferred by the executor to the legatee, so that the executor in his capacity of guardian or trustee has no longer any control of the profits arising from such legacy, the return of such profits as income must be required of the legatee.

32. The payment of legacy or succession tax on the bequest of an annuity does not relieve the annuitant from liability to income tax on his annuity.

33. Assessors should be careful not to allow the deduction of amounts claimed to have been lost in business, when in reality they should be regarded as investments or expenditures: as when merchants expend money in farming or gardening for recreation or adornment, rather than pecuniary profit.

34. Whenever scrip dividends are returnable as income they should be returned at their market value.

35. It is believed that in many instances, in the assessment of income for former years, persons holding United States securities have not included the accruing interest in their return of income. Assessors should inquire especially into this subject, and if the omission has been made, the deficiency should be assessed, but without penalty when it appears to have been due to a misapprehension of the law.

36. The attention of assessors is particularly called to the terms of the act in force which require to be included in returns of income the share of any person of the gains and profits of all companies, whether incorporated or partnership, who would be entitled to the same if divided, whether divided or otherwise.

The amount received by a farmer from the sale of farm products, including cotton, should be returned for the year in which sold, regardless of the year when raised.

The expense of carrying on a farm or plantation may be deducted from the income of the year when paid, and for the income of that year only.

The amount paid for Internal Revenue stamps are to be deducted from income returns as general business expenses.

A gift or testimonial of money for services or faithfulness may be deducted from income returns, but not if in any sense considered as compensation.

The expense of replacing an old or deficient furnace or heating apparatus with a new or better one cannot be deducted from income as "usual and ordinary repairs."

Loss occasioned by accommodation endorsements, or voluntary liabilities incurred for another cannot be deducted from income.

Loss sustained as a stockholder in a corporation cannot be deducted from personal income, it being a loss of capital.

The undivided earnings of a corporation are taxable as income of stockholders, even if applied to pay back debts of the corporation.

Losses from fixed investments, such as banks, manufacturing, gold, oil, and coal stocks are not to be deducted from income returns.

Manufacturers.

GENERAL PROVISIONS.

1. All persons, partnerships, companies, etc., before commencing or continuing any manufacture liable to tax under the law, shall furnish to the assistant assessor a

sworn statement as to the place where the manufacture is to be carried on, the articles manufactured, and the proposed market of the same, with a general description of the kind and quality of the proposed manufacture.

2. Within ten days after the first of any month, he shall make sworn returns of the products and sales of such manufacture.

3. The prescribed duty shall be paid within ten days from the 20th of each month, or in case of neglect, his real and personal property may be levied upon: the tax to be a lien in favor of the government.

4. In case of goods made on commission, or when another party furnishes the article to be manufactured, the person paying the tax has a lien on the goods, for the amount so paid.

5. For neglect or refusal to pay the prescribed tax, the goods undisposed of, are forfeited to the United States, and sold for its benefit. The collector in pursuing this remedy takes possession of the goods, summons the party interested before the assessor, and if before the hearing the summons in this behalf shall have been adjudged sufficient by the assessor, and the tax is not paid, the goods, etc., are declared forfeit, and are sold and turned over by the collector to the government, and the proceeds after deducting the taxes due, and all expenses, are paid to the owner, or if he cannot be found, to the manufacturer from whose custody they were taken. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may review the whole proceedings; and if the forfeiture has been wrongly declared, indemnity is made from the treasury to the party aggrieved. Immediate notice of all seizures must be made to the Commissioner.

6. Failure to comply with the requirement as to notice the monthly returns, is a good cause for forfeiture, the taxes due to be first ascertained.

7. Perishable articles adjudged to be such by the collector, may be sold at once.

8. In case the manufacturer fails to comply with the required regulations, the assistant assessor, upon such information as he may have, assumes and estimates the amount and value of the goods; and upon the assumed amount assesses the tax and adds fifty per cent. thereto. Failure to comply with the requirements of the law in this behalf, shall also be visited by a fine of five hundred dollars.

9. Any person, firm, company or corporation, manufacturing or producing goods, wares and merchandise, sold or removed for consumption or use, upon which taxes are imposed by law, shall, in their return of the value and quantity, render an account of the full amount of actual sales made by the manufacturer, producer, or agent thereof, and shall state whether any part, and if so, what part, of said goods, wares and merchandise, has been consumed or used by the owner, owners or agent, or used for the production of another manufacture or product, together with the market value of the same at the time of such use or consumption; whether such goods, wares and merchandise were shipped to a foreign port or consigned to auction or commission merchants, other than agents, for sale; and shall make a return according to the value at the place of shipment, when shipped for a foreign port, or according to the value at the place of manufacture or production, when removed for use or consumption, or consigned to others than agents of the manufacturer or producer. The value and quantity of the goods, wares and merchandise required to be stated as aforesaid shall be estimated by the actual sales made by the manufacturer or by his agent. And where such goods, wares and merchandise have been removed for consumption or for delivery to others, or placed on shipboard, or are no longer within the custody or control of the manufacturer or his agent, not being in his factory store or warehouse, the value shall be estimated at the average of the market value of the like goods, wares and merchandise at the time when the same became liable to tax.

10. Manufactures, when the product does not exceed one thousand dollars per year, and is the production of a firm or family of persons manufacturing, are exempt from tax. When it exceeds one thousand dollars and does not exceed three thousand dollars, the tax is levied on the excess above one thousand dollars. This provision does not apply to refined petroleum, refined coal oil, cotton, gold and silver, spirituous and malt liquors, manufactured tobacco, snuff and cigars.

11. When a manufacturer uses or consumes articles, which, if removed for sale, etc., would be taxable, he is assessed for the same as if used or sold by others.

Distilled Spirits.

1. A distiller is deemed to be every firm, person or corporation, who distills or

manufactures spirit or alcohol, or who brews or makes mash, wort or wash for distillation or the production of spirit: and the possession of these materials or of the stills, etc., is presumptive evidence of the business being carried on: and a "rectifier" is deemed to be any one who rectifies, purifies or refines distilled spirits or wines, or who mixes or compounds any liquors under the name of whiskey, brandy, gin, rum, wine, "spirits," or wine bitters.

2. The penalty for distilling or rectifying without having paid the special tax, is not less than double the tax imposed upon the spirits distilled, or double the special tax due for the spirits rectified or found upon the premises, and to imprisonment for a term not exceeding two years, and forfeiture to the United States of the liquors distilled or rectified found upon the premises, and of the stills, materials and vessels used thereon.

3. Notice shall be given of the names and places of business or residence of persons by whom business is to be carried on: also in case of a distillery the capacity of the stills, etc.: and if the property is leased, the terms of the lease: also notice of all changes in the ownership or otherwise, of the business. Bonds are also to be given, conditioned that the requirements of the law shall be complied with under the penalties last provided for.

4. Distilling is forbidden where fermented liquors, vinegar or either are made, where sugar is refined, where liquors are retailed, or any other business is carried on, under penalty of forfeiture of the stills, etc., and all vessels used, and the spirit distilled, and a fine of one thousand dollars, and imprisonment not exceeding one year.

5. Notice shall be given to the collector by the manufacturer of any still, boiler or other vessel to be used for the purpose of distilling, and when the same is to be used, and no such still, etc., shall be set up without a permit from the collector, under penalty of five hundred dollars, and a forfeiture of the distilling apparatus. *Saleratus* may however be made in a distillery and the boiler for generating steam, or heating water may be located in another building.

6. Every rectifier and distiller shall enter daily in a book or books kept for the purpose, under such rules and regulations as the Commission of Internal Revenue may prescribe, the number of proof gallons of spirits purchased or received, of whom purchased and received, and the number of proof gallons sold or delivered; and every rectifier or wholesale dealer who shall neglect or refuse to keep such record shall forfeit all spirits in his possession, together with the apparatus, tools, and implements used, and be subject to a fine of five hundred dollars, or imprisonment for not less than six months nor more than one year, in the discretion of the court. And every rectifier shall mark with a stencil-plate on each package of five gallons or more of distilled or rectified spirits sold by him, his name and place of business.

7. It was provided by the act of 1866, § 27, that the owner or owners of any distillery shall provide at his or their own expense a warehouse suitable for the storage of bonded spirits, of his or their own manufacture only; or he or they may provide a secure room in a suitable building, to be used as such warehouse, but no dwelling-house shall be used for such purpose; and no door, window, or other opening shall be made or permitted in the walls thereof, leading to any other room or building used for any other purpose, or into the distillery; and after a bond has been given, as hereinafter provided, such warehouse or room, when approved by the Secretary of the Treasury, on report of the district collector, is hereby declared to be a bonded warehouse of the United States, and shall be used only for the storing of spirits manufactured by the owner, agent, or superintendent of such distillery, and shall be under the custody of the inspector as hereinafter provided; and shall be kept locked up by the proper officer in charge, at all times, except when he shall be present; and the tax on the spirits stored in such warehouse shall be paid before removal from such warehouse, unless removed in pursuance of law. And the owner or owners of such warehouse shall execute a general bond to the United State with two or more sureties, to be approved by the collector; and such bond shall be for not less than the amount of taxes on the spirits to be covered thereby, and in such form, and containing such conditions, as shall be approved by the Secretary of the Treasury, and shall be changed or renewed from time to time in regard to the amount and sureties thereof, as the collector, with the approval of the Secretary of the Treasury, may require. And by the statute, 1867, March 2, that whenever, in the judgment of the collector, there shall be a general bonded warehouse so located as to be conveniently

accessible to a distillery, and in the same collection district, the said collector shall direct all spirits which may be stored in the bonded warehouse attached to such distillery to be transferred directly to a general bonded warehouse; and all spirits thereafter produced in such distillery shall be removed to a general bonded warehouse within the time and in the manner heretofore required for the removal to the bonded warehouse attached to the distillery.

8. The general bonded warehouses for the storage of liquors distilled, are established under the regulation of the secretary, bearing date of August 29, 1867, providing for the withdrawal, transportation and exportation of the merchandise deposited therein; and for the keeping of proper account thereof, together with rules for the allowance of leakage, but it does not comport with the purpose of this Book, to give them in full. Officers of the revenue, and those otherwise interested, will give particular attention to the same.

9. By the act of 1866, and inspector was appointed for each distillery, whose duties were to take an account of all material used for the purpose of producing spirits, when put into the mash tub, or otherwise used—to inspect, gauge and prove all spirits distilled—to take charge of the bonded warehouse established for the distillery, the same to be in the joint custody of the inspector and the owner, his agent or superintendent; and when any spirits are placed in the "warehouse" to cause entry thereof to be made, the same also to be signed by the owner of the spirits, with the endorsement of the inspector by certificate, that the same had been duly inspected; such entry and certificate to be filed with the collector.

This inspector was precluded from engaging in any other business, and has for compensation five dollars per day while so engaged as inspector, to be paid by assessment upon the distiller. He was also allowed a prescribed fee for every proof gallon of distilled spirits inspected.

10. An assistant inspector might be appointed when the duties could not be performed in full by the principal inspector.

11. If any distiller allowed any distillation, etc., in the absence of the inspector, he incurs a penalty of the forfeiture of double the amount of taxes on the spirits so produced and removed, and also a fine of one thousand dollars.

12. The penalty for shipping or removing any distilled spirits or fermented liquors or wines without a proper brand, was the forfeiture of the spirits, etc., and a fine of five hundred dollars.

13. By the statute of March 3, 1867, it was provided that spirits should be inspected by a GENERAL INSPECTOR, who shall, before the spirits are removed from the distillery, duly brand the packages, and the provision, requiring the appointment of an inspector for each distillery, was repealed.

14. Every distiller shall make or cause to be made an exact entry of all the materials used in the production of spirits, the number of gallons distilled and placed in warehouses, the proof thereof, and the number of gallons sold, and the name or place of business or residence of the person to whom sold.

He also, three times a month, is to render his account to the assessor or his assistant in duplicate, under oath, of these entries. This book of entries must always be open to the inspection of the government officers. The violation of these provisions subjects the offender to a fine of five hundred dollars. For rendering a false account, the penalty is the same, or to imprisonment not less than six months.

15. The proprietor and possessor of a still or its apparatus is jointly and severally liable for the taxes due, and the tax is a lien upon the distillery, the spirits distilled, the apparatus used and the land upon which the distillery is situated.

16. The tax upon any spirits distilled and removed, not being deposited in a bonded warehouse may be assessed by the assessor or assistant assessor, but not to the exclusion of any other remedy or proceeding provided by law.

17. The tax upon all spirits is collected upon the basis of first proof, which proof shall be held and taken to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine (.7939) ten thousandths at sixty degrees Fahrenheit; and the Secretary of the Treasury is also authorized to adopt, procure and prescribe for use such hydrometers, weighing and gauging instruments, meters, or other means for ascertaining the strength and quantity of spirits subject to tax, or for the prevention or detection of frauds by distillers of spirits, and to prescribe such rules and regulations as he may deem necessary to insure a uniform and correct system of inspection, weighing and

gauging of spirits subject to tax throughout the United States. And whenever the Secretary of the Treasury shall adopt and prescribe for use any meter or meters, it shall be the duty of every owner, agent or superintendent of a distillery, to make application to the collector of his district for such meter or meters, to be used in his distillery, and the same shall be furnished and attached to the distillery at the expense of the distiller, whose duty it shall be to furnish all the pipes, materials, labor and facilities necessary to complete such attachment in accordance with the regulations of the Commissioner of Internal Revenue, who is hereby further authorized to order and require such changes of or additions to distilling apparatus, connecting pipes, pumps or cisterns, or any machinery connected with or used in or on the distillery premises, or may require to be put on any of the stills, tubs, cisterns, pipes or other vessels such fastenings, locks or seals as he may deem necessary. And in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first proof, according to the foregoing standard set forth and declared for the inspection and gauging of spirits throughout the United States.

18. The distiller is required to erect cisterns for the receiving of the spirits distilled during the day of twenty-four hours, (a particular description of which is set forth in the statute;) under locks and keys provided by the Secretary of the Treasury.

19. For knowingly or fraudulently using false weights or measures in ascertaining material of distillation used, or for making false records, or destroying locks or seals upon cisterns, etc., subjects the offender to a penalty of imprisonment for the term of two years, and a fine not exceeding one thousand dollars, and for using beer, molasses or other substances for the purpose of producing spirits, before an account of the same is registered, to a penalty of one thousand dollars for each offence.

20. The distiller supplies all needed assistance for the inspection of the distillery, under a penalty for refusal or neglect of two hundred dollars for each offence.

21. The thirty-eighth section of law of 1866 gives full direction as to the mode of inspection of spirits, the marking of the same, and the returns to the collector and assessor, with a penalty for each evasion, false marking or other fraud. The inspector is also made subject to severe penalties, for neglect of his duties, or connivance with the distiller. Severe penalties are also provided for fraudulently using, purchasing or selling any casks, etc., bearing inspection marks; also for fraudulent use of inspector's brands or plates; also for the negligent or wilful leaving of these brands, etc., on the part of an inspector, where they may be fraudulently used.

22. A fine of one thousand dollars and imprisonment for not less than one, nor more than two years, is imposed upon a person who adds ingredients, etc., for the purpose of creating a fictitious proof on spirits, with forfeiture of contents of casks, etc., to the United States.

23. Spirits may be removed from bonded warehouse, owned by distiller, under the prescribed regulations, which will be carefully consulted.

24. Spirits may be removed from bonded warehouse for exportation upon giving bond, to be cancelled upon presentation of the proper certificate that the spirits have been landed, etc., or lost.

25. When a bond, under which spirits have been removed from bonded warehouse, is forfeited, the obligors therein must pay the taxes due and fifty per cent. additional, and the collector may distrain for the same. In case no property is found, the collector forwards the bond to the United States district attorney for suit, and notice is given the Commissioner of Internal Revenue.

26. For executing or signing any false or fraudulent bond, permit, etc., to evade tax on distilled spirits, for withdrawal of the spirits from warehouse or otherwise the penalty is the forfeiture of such spirits, and imprisonment of not less than one, nor more than five years, at the discretion of the court.

27. Persons owning spirits manufactured previous to the operation of the act, exceeding fifty gallons, must notify the collector to gauge the same; and upon the receipt of the notice the collector shall cause the same to be gauged and proved, and the casks to be marked. Such spirits shall not be gauged in cisterns, but only in barrels, etc. That in leech tubs shall be estimated by the inspector, and the collector forwards a copy of the return to the Commissioner. A refusal to notify the collector, is visited with a penalty of five hundred dollars.

28. Spirits found on distillery premises after the tax is paid, are forfeited.

29. When removed from original package for purposes of rectification, etc., they shall be re-inspected and the absence of the brand is cause for forfeiture.

30. All forfeited boilers, stills, etc., are to be sold at public auction, and proceeds disposed of by the Commissioner for the benefit of the government.

31. The Commissioner is authorized to exempt distillers from apples, peaches and grapes, from the provisions above recited, if he deem it expedient.

32. When any still not exceeding one thousand dollars in value, has been seized for violation of the law, the same shall not be released to the claimant, but shall be destroyed. If worth more than one thousand dollars it shall be released only at the discretion of the court.

33. Severe penalties are inflicted in case spirits are removed, except as provided by law, and the burden of proof shall be upon the claimant to show that the requirements of the law have been complied with.

34. Spirits are to be removed from the place of storage, etc., only between sunrises and sunset.

35. The Commissioner may authorize any internal revenue officer to seize property subject to seizure and the packages in which they are contained.

36. Selling or offering the spirits for sale at less than the tax imposed by law, shall be *prima facie* evidence of fraud.

37. Immediately upon barrels, etc., of spirits being emptied, the inspectors' marks shall be effaced under a penalty of ten dollars for each offence, and the said packages shall be forfeited, and be seized wherever found.

38. Additional penalties are provided by the act of 1867, for neglect or refusal to do or cause to be done, anything required by law, concerning distilled spirits.

39. Spirits forfeited are not to be used for less than the tax required by law, and if not sold within ninety days are to be destroyed.

40. All inspectors are required to give bond with security in a sum not less than five thousand dollars. This applies also to inspectors of cigars.

41. The statute of March 3, 1865, section 1, provided fully that distilled spirits, etc., may be removed without payment of duty, under bond—may be transferred from one bonded warehouse to another, and the rules for inspection on deficiency, beyond the allowance for leakage—rules for the costs, etc., as on imported goods deposited in bonded warehouse. These provisions will be thoroughly examined by those interested, as also the department instructions.

42. Where any whiskey, oil, tobacco or other articles of manufacture or produce requiring brands, stamps or marks of whatever kind to be placed thereon, shall be sold upon distraint, forfeiture or other process provided by law, the same not having been branded, stamped or marked as required by law, the officer selling the same shall, upon sale thereof, fix or cause to be fixed the brands, stamps or marks so required, and deduct the expense thereof from the proceeds of such sale.

43. By joint resolution of February 5, 1865, it was provided alcohol made of taxed spirits, etc., burning fluid made from taxed alcohol or spirits of turpentine, or camphene taxed, should be exempt from tax, and other statutes relating to a tax on these articles are conformably amended.

Fermented Liquors.

1. The tax upon beer, lager beer, ale, porter and other fermented liquors is one dollar for ever barrel of thirty-one gallons, and at that rate for fractional parts. The fractional parts of a barrel shall be halves, thirds, quarters, sixths and eighth; and any fractional part of a barrel containing less than one-eighth shall be accounted one-eighth; more than one-eighth and not more than one-sixth, shall be accounted one-sixth; more than one-sixth and not more than one-quarter, shall be accounted one-quarter; more than one-quarter and not more than one-third, shall be counted one-third; and more than one-third and less than one-half, shall be counted one-half; more than one-half and not more than one barrel, shall be counted one barrel; and more than one barrel and not more than sixty-three gallons, shall be accounted two barrels, or a hogshead: *Provided*, That fractional parts of barrels containing more than one-quarter and not more than one-half, shall be accounted one-half; and pay tax as such until June first, eighteen-hundred and sixty-seven.

2. Brewers must give notice before commencing business to the assistant assessor, of his intention to do so, and furnish a description of the premises, with an estimate of the capacity of his establishment.

3. Brewers must execute a bond in a sum twice the amount of tax, which in the

opinion of the assessor, the brewer will be liable to one month. This bond shall be renewed on the first of May in each year.

No brewer shall be required to pay a special tax as a wholesale dealer, by reason of selling his products at a place other than his brewery.

4. He shall keep a book, where he shall enter the quality of the fermented liquors made, and the quality removed for sale or consumption. This book to be open at all times to assistant assessors. Verified returns are to be made monthly, and sent both to the assessors and the collector, on or before the tenth of each month.

5. Any brewer who fraudulently attempts to evade the tax, or who makes false entries, or procures the same to be done, shall forfeit his productions, and the barrels, etc., containing the same, and be liable to a penalty of not less than five hundred dollars, nor more than one thousand dollars; shall be deemed guilty of a misdemeanor, and shall be imprisoned for not less than a year.

6. For refusing to keep books, or render an account he shall for each refusal or neglect, forfeit three hundred dollars.

7. The payment of the tax upon fermented liquors is made by stamps denoting the amount of tax, and sold by collectors to brewers only: an account of the same is kept by the collector, a deduction of seven and a half per cent. is allowed on sale, and the amount realized is included in estimating the commissions of the collectors and assessors.

8. The fifty-third section of the law of July 13, 1866, gives particular directions as to the manner of affixing the stamps to the barrels, etc., and the cancellation of the same, and a penalty for the fraudulent use of the same. The reader will also carefully consult Series 2, No. 6, for regulations of the department in this behalf.

9. Severe penalties are provided for removal, for sale or otherwise, of fermented liquors before the proper stamp is affixed, for making, selling or using false stamps or dies.

10. Stamps are required on hogsheads, etc., when fermented liquor is sold at retail, and an account of the same is to be made to the assessor monthly.

11. Brewers may remove malt liquors of their own manufacture to a place of storage within the same district in quantities not less than six barrels, without stamps. The same shall be affixed when liquor is sold, or removed from the place of storage. Particular provisions are made for removal to another collector's district. Soured liquors may be removed without stamps.

12. Every brewer shall mark or caused to be marked, in such manner as shall be prescribed by the Commissioner of Internal Revenue, upon every hogshead, barrel, keg or other vessel containing the fermented liquor made by him, before it is sold or removed from the brewery, or brewery warehouse, or other place of manufacture, the name of the person, firm or corporation by whom such liquor was manufactured, and the place where the same shall have been made; and any person, other than the owner thereof, or his agent, who shall intentionally remove or deface such mark therefrom, shall be liable to a penalty of fifty dollars for each cask from which the mark is removed or defaced.

13. Every person, other than the purchaser or owner of any fermented liquor, or person acting on his behalf, or as his agent, who shall intentionally remove or deface the stamp affixed upon the hogshead, barrel, keg or other vessel in which the same may be contained, shall be liable to a fine of fifty dollars for each such vessel from which the stamp is removed or defaced, and to render compensation to such purchaser or owner for all damages sustained by him therefrom.

14. The ownership or possession by any person of any fermented liquor after its sale or removal from brewery or warehouse, or other place where it was made, upon which the tax required shall not have been paid, shall render the same liable to seizure wherever found, and to forfeiture; and that the want of the proper stamp or stamps upon any hogshead, barrel, keg or other vessel in which fermented liquor may be contained after its sale or removal from the brewery where the same was made, or warehouse as aforesaid, shall be notice to all persons that the tax has not been paid thereon, and shall be *prima facie* evidence of the non-payment thereof.

15. Every person who shall withdraw any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp or stamps shall not have been affixed, for the purpose of bottling the same, or who shall carry on, or attempt to carry on, the business of bottling fermented liquors in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery or any warehouse, shall be liable to a fine of five hundred

dollars, and the property used in such bottling or business shall be liable to forfeiture.

Cigars and Tobacco.

1. The tax on cigars, etc., is as follows: On cigarettes, cigars, and cheroots of all descriptions, made of tobacco, or any substitute therefor, five dollars per thousand.

2. The Commissioner, with the approval of the Secretary of the Treasury, prescribed regulations for the inspection and valuation and collection of the tax.

3. For the tax on tobacco, see schedules.

4. The manufacturer of tobacco, snuff, or cigars shall in addition to the other provisions of law, furnish to the assessor a sworn statement, setting forth his place of business, a description of the article he manufactures, etc. He should also give a bond in the sum of three thousand dollars, with one or more sureties to be approved by the collector of the district, for each cutting machine kept for use, in the sum of one thousand dollars for each screw-press kept for use in making plug or pressed tobacco, in the sum of five thousand dollars for each hydraulic press kept for use, in the sum of one thousand dollars for each snuff mill kept for use, and in the sum of one hundred dollars for each person employed by said person, firm, company or corporation in making cigars, conditioned that he will comply with all the requirements of the law in regard to the manufacture of tobacco, snuff or cigars; that he will not employ others to manufacture cigars who have not obtained the requisite permit for making cigars; that he will not engage in any attempt, by himself or by collusion with others, to defraud the government of any tax on any manufacture of tobacco, snuff or cigars; that he will render truly and correctly all the returns, statements and inventories prescribed for manufactures of tobacco, snuff or cigars; that whenever he shall add to the number of cutting machines, presses, snuff mills or cigar makers, used or employed by him, he will immediately give notice thereof to the collector who holds the bond, that he will pay to the collector of the district all the taxes which may or should be assessed and due on any tobacco, snuff or cigars so manufactured, and that he will not knowingly sell, purchase or receive for sale any such tobacco, snuff or cigars which have not been inspected, branded or stamped as required by law, or upon which the tax has not been paid if it has accrued or become payable. And the said bond may be renewed or changed from time to time, in regard to the sureties or amount thereof, according to the discretion of the collector, under the instructions of the Commissioner of Internal Revenue. And every person, firm, company or corporation aforesaid shall exhibit, whenever demanded by an officer of internal revenue, a certificate from the collector, who is hereby authorized and directed to issue the same, setting forth the kind and number of machines, presses, snuff mills, and number of cigar-makers for which the bond has been given. And any person, firm or corporation manufacturing tobacco, snuff, or cigars of any description without first furnishing the bond in the case herein required, shall be subject to a fine of three hundred dollars, and in addition thereto, upon conviction thereof, shall be liable to imprisonment for a term not exceeding one year, at the discretion of the court.

5- It shall be the duty of the assistant assessor of each district to keep a record, in a book or books to be provided for the purpose, to be open to the inspection of any person upon reasonable request, of the name of any and every person, firm, company or corporation who may be engaged in the manufacture of tobacco, snuff, or cigars in his district, together with the place where such manufacture is carried on and the place of residence of the person or persons engaged therein; and the assistant assessor shall enter in said record, under the name of each manufacturer, an abstract of monthly returns; and each assessor shall keep a similar record for the entire district. All cases where tobacco, snuff, or cigars, of any description, are manufactured, in whole or in part, upon commission or shares, or where the material from which any such articles are made, or are to be made, is furnished by one party and manufactured by another, or where the material is furnished or sold by one party with an understanding or contract with another that the manufactured article is to be received in payment therefor, or any part thereof, the tax imposed by law thereon may be assessed upon the party for whom the same was made, or to whom the same was delivered as aforesaid, or upon the person or party who made the same, as the assessor shall deem best for the collection of the revenue. And in case of fraud on the part of

either of said parties in respect to said manufacture, or of any collusion on their part, to defraud the revenue, the materials, etc., shall be forfeited and the articles shall be assessed at the highest rate of tax.

6. The manufacturer of cigars, snuff and tobacco, is required on the first of January in each year to make an inventory of the quantity of tobacco, etc., etc., owned by him at said date, and an account is to be kept by him of all articles purchased by him thereafter, and of the quantity manufactured, sold, consumed or removed, a copy of which is to be furnished to the assistant assessor; under a penalty of five hundred dollars, and an examination may be made, under the general provisions, if the account is deemed fraudulent.

7. The tax upon cigars, etc., accrues upon the removal from the place of manufacture.

8. A transfer may be made to a bonded warehouse upon the payment of the duty, and the regulations as to distilled spirits apply so far as applicable; no drawback being allowed.

9. All manufactured tobacco, snuff and cigars before the same are used or removed must be inspected, and each box or package stamped by the inspector, the fee for the same to be paid by the manufacturer.

10. For affixing a fraudulent stamp or inspector's mark, the penalty is not less than fifty dollars, and imprisonment not exceeding two years.

11. All cigars shall be packed in boxes or paper packages, and if sold without inspection, are forfeited.

12. The Commissioner shall keep an account of all stamps delivered to inspectors, and the latter keep an account of all used, and the persons for whom used and the date of the inspection, to be returned to the assessor.

13. The inspectors give bond in five thousand dollars for the faithful performance of their duties, and for the return of all stamps not used by them.

14. If any other than the manufacturer parts with the possession of tobacco, snuff, or cigars, on which the duties have not been paid, with the knowledge thereof, he incurs a penalty of one hundred dollars for each offence, and the purchaser of any uninspected or unstamped cigars, etc., with the knowledge thereof incurs a penalty of fifty dollars for each offence, and for receiving these from a manufacturer who has not paid the special tax, the penalty is one thousand dollars, and a forfeiture of the articles.

15. The manufacturer of cigars, etc., must have a permit, also the maker of the cigars; and before making in any other district than his residence, he must procure the endorsement of the assistant assessor in said district, for which the assistant is entitled to a fee of ten cents.

16. The assistant keeps a record of all these permits, showing the date of the same, the name, residence and place of employment of the party named therein, and other particulars.

17. Every maker of cigars shall keep a monthly account of all cigars he makes, and for whom made, and deliver a sworn copy to the assistant assessor on the first Monday of every month. And if any person shall make any cigars without procuring such permit, or the proper endorsements thereon, or neglect to keep such account in book form, he shall be punished by a fine of five dollars for each day he shall so offend, or by imprisonment for such time as the court may order for each day's offence, not exceeding thirty days in the whole, upon any one conviction. And if any person making cigars shall fail to make the return herein required, or shall make a false return, he shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. And any person may apply to the assistant assessor or inspector of the district to have any cigars of his own manufacture counted; and on receiving a certificate of the number, for which such fee as may be prescribed by the Commissioner of Internal Revenue shall be paid by the owner thereof, may sell and deliver such cigars to any purchaser, in the presence of said assistant assessor or inspector, in bulk or unpacked, without payment of the tax. A copy of the certificate shall be retained by the assistant assessor, or by the inspector, who shall return the same to the assessor of the district. The purchaser shall pack such cigars in boxes or paper packages, and have the same inspected and marked or stamped according to the provisions of the law, and shall make a return of the same, as inspected, to the assistant assessor of the district, wherein the same was manufactured, and, unless removed to a bonded warehouse, shall pay the taxes on such cigars within fifteen days after purchasing them, to the collector of the district.

wherein they were manufactured, and before the same have been removed from the store or building of such purchaser, or from his possession; and if such purchaser shall neglect for more than fifteen days to pack and have such cigars duly inspected, and to pay the taxes thereon according to law, he shall be fined not exceeding five hundred dollars, and be imprisoned not exceeding six months, at the discretion of the court, and the cigars may be seized by the collector and shall be forfeited to the United States. And if any person, firm, company or corporation shall employ or procure any person to make any cigars, who has not the permit, or the indorsement thereon required by this act, he shall be punished by a fine of ten dollars for each day he shall employ such person, or by imprisonment not exceeding ten days. And if any person shall be found making cigars without such permit, or the indorsement thereon, the collector of the district may seize any cigars, or tobacco for making cigars, which may be found in possession of such person, and the same shall be forfeited to the United States and sold; and the proceeds of such sale shall be distributed between the United States and the informer, if there be any, as provided by law.

18. Any person who shall sell, give away, or otherwise dispose of, any empty cigar box or boxes which have been stamped, without first defacing or destroying such stamps, or shall refill any cigar box without first defacing or destroying such stamp, shall on conviction of either offence be liable to a penalty of one hundred dollars or to imprisonment not exceeding sixty days, or both, in the discretion of the court, with the costs of the trial, and it shall be lawful for any cigar inspector or revenue officer to destroy any empty cigar box upon which a cigar stamp shall be found.

Special Taxes.

No person or firm shall carry on certain specified trades, business or professions, until they have paid a special tax, (or as was originally styled "had taken license.") As preliminary to this special tax, the trade or business must be registered with the assistant assessor, the place where the business is to be carried on is to be stated; if a rectifier the number of barrels he purposes to rectify; if a peddler, the number of horses or mules he designs to employ or whether he designs to travel on foot; the tax is to be paid, and the proper receipt given therefor by the collector. The receipt is equivalent to the former license. It should also be stated that in case of distillers, brewers, makers of tobacco, etc., a bond must also be filed, and special notices given; for the particulars of which the reader will refer to those subjects herein.

The receipt should state the name, the place and character of the business; if by a peddler, whether a foot peddler, or traveling with horses or mules, and the number of them, and the time for which payment is made. Ordinarily these receipts are given annually on May first; but if the business, etc., is subsequently commenced, the receipt will bear date as of the first of the month in which applied for, terminating on May first following.

Auctioneers, produce brokers, commercial brokers, patent right dealers, photographers, builders, insurance agents, insurance brokers and peddlers, unlike others, are not confined to a stationary place of business.

Partners in business requires the payment of but one special tax for the partnership, with the exception of lawyers, physicians, surgeons, dentists, cattle brokers, horse dealers, peddlers, produce brokers, commercial brokers, patent right dealers, photographers, builders, insurance agents, insurance brokers and auctioneers. Each of these must pay the special tax though in partnership. No special tax is required for the storage of goods at other places than the place of business, nor for the sale of goods at the place of manufacture, and at their principal place of business, if no such goods are kept (except as samples) at the said office or place of business.

This receipt for the special tax must be produced on demand by the internal revenue officer; and if it is not produced the presumption shall be that no tax has been paid.

In case a peddler shall refuse to exhibit his receipt when demanded, his pack, wagon, horse or mule, with his goods, may be seized, and after due proceedings, may be forfeited and sold, and the proceeds after the payment of expenses, shall be paid by the collector to the United States.

The executors or administrators of a person, who has paid the special tax, may carry on the business after the death of such person, without payment of an addi-

tional tax. So with the wife or child, or other legal representatives of a person deceased. The place of business may also be changed upon a registration with the assistant assessor and collector of such new place of business.

A special tax is to be paid for each pursuit carried on, when more than one is so carried on by the same person. In cases, however, where the population of a city or town is less than six thousand persons, according to the last preceding census, one special tax shall embrace the business of land warrant brokers, claim agents and real estate agents upon paying the highest tax applicable to either.

The succinct and comprehensive language of the statute, in defining the several occupations subject to a special tax, is given, in the words of the enactment, and the author adds thereto a summary of the more important rulings and decisions upon this subject. No part of the law has become more distinct and definitely settled; and there need to be no misunderstanding in this behalf.

1. *Banks* chartered or organized under a general law, with a capital not exceeding fifty thousand dollars, and bankers using or employing a capital not exceeding the sum of fifty thousand dollars, shall pay one hundred dollars; when exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, two dollars. Every incorporated or other bank, and every person, firm, or company having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or for sale, shall be regarded as a bank or as a banker: *Provided*, That any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning or investing the same for the benefit of its depositors, and which does no other business of banking, shall not be subject to this tax.

The tax upon a bank should be assessed upon its chartered capital; that of a banker, upon the amount of capital used or employed.

2. *Wholesale dealers*, whose annual sales do not exceed fifty thousand dollars, shall pay fifty dollars; and if their annual sales exceed fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, they shall pay one dollar; and the amount of all sales within the year beyond fifty thousand dollars shall be returned monthly to the assistant assessor, and the tax on sales in excess of fifty thousand dollars shall be assessed by the assessors and paid monthly as other monthly taxes are assessed and paid. Every person shall be regarded as a wholesale dealer whose business it is, for himself or on commission, to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including wines, spirits or malt liquors, whose annual sales exceed twenty-five thousand dollars. And the payment of the special tax as a wholesale dealer shall not exempt any such person acting as a commercial broker from the payment of the special tax imposed upon commercial brokers: *Provided*, That no person paying the special tax as a wholesale dealer in liquors shall be required to pay an additional special tax on account of the sale of other goods, wares or merchandise on the same premises: *And provided further*, That in estimating the amount of sales for the purposes of this section, any sales made by or through another wholesale dealer on commission shall not be again estimated and included as sold by the party for whom the sale was made.

Selling at wholesale under this paragraph, means selling to others to sell again, without reference to the quantity sold.

Wholesale dealers may do business as confectioners and apothecaries at the same place, without additional special tax.

The fractional part of one thousand dollars cannot be assessed, but the amount is carried forward to the next month, and when it amounts to one thousand dollars it is taxed.

3. *Retail dealers* shall pay ten dollars. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or merchandise of foreign or domestic production, not including spirits, wines, ale, beer, or other malt liquors, and whose annual sales exceed one thousand dollars and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer.

Retail dealers may do business as apothecaries or confectioners at the same place for business without additional special tax.

They may sell butchers' meat without being licensed as stall-butchers.

When retailers sell more than twenty-five thousand dollars they must be re-assessed.

They must be assessed upon the basis of all sales made by them, except through wholesale dealers or Commission.

If a farmer sells his tobacco after its manufacture, he is a dealer or peddler, as the case may be.

4. *Wholesale dealers in liquors* whose annual sales do not exceed fifty thousand dollars shall pay one hundred dollars, and if exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, they shall pay one dollar, and such excess shall be assessed and paid in the same manner as required of wholesale dealers. Every person who shall sell or offer for sale any distilled spirits, fermented liquors, or wines of any kind, whose annual sales, including sales of other merchandise, shall exceed twenty-five thousand dollars, shall be regarded as a wholesale dealer in liquors.

5. *Retail dealers in liquors* shall pay twenty-five dollars. Every person who shall sell or offer for sale foreign or domestic spirits, wines, ale, beer or other malt liquors, and whose annual sales, including all sales of other merchandise, do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors.

A retail liquor dealer may sell liquors in quantities of not exceeding three gallons at a time, without wholesale liquor tax. (Act of March 2, 1867.)

Wholesale liquor dealers may sell liquors and other merchandise at retail, also liquor to be drank on the premises, but all sales must be included in the basis of special tax, re-assessment, etc.

A retail dealer of liquors selling out his stock at one time is not thereby made a wholesale liquor dealer.

When a retail dealer changes his business to that of a retail liquor dealer, he should be re-assessed in the difference in the rate of tax, for a proportionate part of the year.

6. *Lottery ticket dealers* shall pay one hundred dollars. Every person, association, firm, or corporation, who shall make, sell, or offer to sell lottery tickets, or fractional parts thereof, or any token, certificate, or device representing or intending to represent a lottery ticket, or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery, or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer: *Provided*, That the managers of any lottery shall give bond in the sum of one thousand dollars, that the person paying such tax shall not sell any tickets or supplementary ticket of such lottery which has not been duly stamped according to law, and that he will pay the tax imposed by law upon the gross receipts of his sales.

7. *Horse dealers* shall pay ten dollars. Any person whose business it is to buy or sell horses or mules shall be regarded a horse dealer: *Provided*, That, one special tax having been paid, no additional tax shall be imposed upon any horse dealer for keeping a livery stable, nor upon any livery stable keeper for dealing horses.

8. *Livery stable keepers* shall pay ten dollars. Any person whose business it is to keep horses for hire, or to let, or to keep, feed, or board horses for others, shall be regarded as a livery stable keeper.

Hotel keepers may feed the horses of their guests, without paying tax as a livery stable keeper. It is otherwise if he makes it his business to keep, feed and board horses, for others than the sojourners of his house.

9. *Brokers* shall pay fifty dollars. Every person, firm or company, whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, or other securities, for themselves or others, shall be regarded as a broker: *Provided*, That any person, having paid the special tax as a banker, shall not be required to pay the special tax as a broker.

10. *Pawnbrokers* using or employing a capital not exceeding fifty thousand dollars shall pay fifty dollars; and when using or employing a capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, shall pay two dollars. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchannise, or any kind of personal property whatever, as security for the repayment of money lent thereon, shall be deemed a pawnbroker.

11. *Land-warrant brokers* shall pay twenty-five dollars. Any person shall be re-

garded as a land-warrant broker who makes a business of buying and selling land warrants, or of furnishing them to settlers or other persons.

12. *Cattle brokers*, whose annual sales do not exceed ten thousand dollars, shall pay ten dollars; and if exceeding the sum of ten thousand dollars, one dollar for each additional thousand dollars; and such excess shall be assessed and paid in the same manner as required of wholesale dealers. Any person whose business it is to buy or sell or deal in cattle, hogs, or sheep, shall be considered as a cattle broker.

13. *Produce brokers*, whose annual sales do not exceed the sum of ten thousand dollars, shall pay ten dollars. Every person other than one having paid the special tax as a commercial broker or cattle broker, or wholesale or retail dealer, or peddler, whose occupation it is to buy or sell agricultural or farm products, and whose annual sales do not exceed ten thousand dollars, shall be regarded as a produce broker.

14. *Commercial brokers* shall pay twenty dollars. Any person or firm whose business it is, as a broker, to negotiate sales or purchases of goods, wares, or merchandise, or to negotiate freights and other business for the owners of vessels, or for the shippers, or consignors, or consignees of freight carried by vessels, shall be regarded as a commercial broker.

15. *Custom-house brokers* shall pay ten dollars. Every person whose occupation it is, as the agent of others, to arrange entries and other custom-house papers, transact business at any port of entry relating to the importation or exportation of goods, wares, or merchandise, shall be regarded as a custom-house broker.

If a produce broker's sales exceed ten thousand dollars annually he should be treated as a commercial broker or dealer, as the case may be.

Persons traveling about the country as the agents of manufacturers or dealers, seeking orders for goods as agents of one person or firm only, and who are paid a salary, but receive no commissions are not required to pay tax as produce or commercial brokers.

If a commercial broker solicits an order, and it is filled, there is a sale by the broker which should be included in his monthly returns.

16. *Distillers* shall pay one hundred dollars. Every person, firm, or corporation, who distills or manufactures spirits, or who brews or makes mash, wort, or wash for distillation or the production of spirits, shall be deemed a distiller: *Provided*, That distillers of apples, grapes or peaches, distilling or manufacturing fifty and less than one hundred and fifty barrels per year from the same, shall pay fifty dollars: *And provided further*, That no tax shall be imposed for any still, stills, or other apparatus used by druggists and chemists, for the recovery of alcohol for pharmaceutical and chemical or scientific purposes which has been used in those processes.

Parties who make blackberry and old catawba wine by mixing distilled spirits with blackberry wine in one instance, and catawba wine in the other are rectifiers: but the liquor itself is not subject to tax.

17. *Brewers* shall pay one hundred dollars. Every person, firm, or corporation who manufactures fermented liquors of any name or description, for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer: *Provided*, That any person, firm, or corporation, who manufacture less than five hundred barrels per year, shall pay the sum of fifty dollars.

18. *Rectifiers* who shall rectify any quantity of spirituous liquors not exceeding five hundred barrels, packages, or casks, containing not more than forty gallons to each barrel, package, or cask, shall pay twenty-five dollars; and twenty-five dollars additional for each additional five hundred such barrels, packages, or casks, or any fractional part thereof. Every person, firm, or corporation, who rectifies, purifies, or refines distilled spirits or wines by any process, or who, by mixing distilled spirits or wine with any materials, manufactures any spurious imitation, or compound liquors for sale, under the name of whisky, brandy, gin, rum, wine, "spirits," or "wine bitters," or any other name, shall be regarded as a rectifier.

19. *Coal oil distillers* shall pay fifty dollars. Any person, firm, or corporation, who shall refine, produce, or distill petroleum, or rock oil or oil made of coal, asphaltum, shale, peat, or other bituminous substances, or shall manufacture illuminating oil, shall be regarded as a coal oil distiller.

20. *Keepers of hotels, inns, or taverns* shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be so occupied, as follows, to-wit: when the rent or valuation of the yearly rental of said house and property shall be two hundred dollars, or

less, they shall pay ten dollars; and if exceeding two hundred dollars, for any additional one hundred dollars or fractional part thereof in excess of two hundred dollars, five dollars: *Provided*, That a payment of such special tax shall be construed to permit the person so keeping a hotel, inn, or tavern, to furnish the necessary food for the animals of such travelers or sojourners without the payment of an additional special tax as a livery stable keeper. Every place where food and lodging are provided for and furnished to travelers and sojourners for pay shall be regarded as a hotel, inn, or tavern: *Provided*, That keepers of hotels, taverns and eating-houses, in which liquors are sold by retail, to be drank upon the premises, shall pay an additional tax of twenty-five dollars. The yearly rental shall be fixed and established by the assistant assessor of the proper assessment district at its proper value; but if rented, at not less than the actual rent agreed upon by the parties. All steamers and vessels, upon waters of the United States, on board of which travelers are provided with food or lodgings, shall be subject to and required to pay twenty-five dollars: *Provided*, That any person who shall make a false or fraudulent return concerning the actual rent mentioned in this paragraph shall be subject to a penalty therefor of double the amount of the tax.

The tax is based upon the rent or rental value of that portion of the premises used for hotel purposes. Usual concomitants of a hotel are barber's saloons, billiard rooms, and liquor, cigars, and news-stand. No deduction should be made from the rent or rental value of the entire premises on account of portions leased to these people. It should be other when portions are leased for ordinary stores.

The keeper of a hotel, etc., is liable if his gross receipts exceed one thousand dollars, regardless of the amount of his gross profits.

21. *Keepers of eating-houses* shall pay ten dollars. Every place where food or refreshments of any kind, not including spirits, wines, ale, beer, or other malt liquors, are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house. But the keeper of an eating-house, having paid the tax therefor, shall not be required to pay a special tax as a confectioner, anything in this act to the contrary notwithstanding. And keepers of hotels, inns, taverns, and eating-houses, having paid the special tax therefor, shall not be required to pay additional tax for selling tobacco, snuff or cigars on the same premises, anything in this act to the contrary notwithstanding.

22. *Confectioners* shall pay ten dollars. Every person who sells at retail confectionery, sweetmeats, comfits, or other confections, in any building, shall be regarded as a confectioner. But wholesale and retail dealers, having paid the special tax therefor, shall not be required to pay the special tax as a confectioner, anything in this act to the contrary notwithstanding.

23. *Claim agents and agents for procuring patents* shall pay ten dollars. Every person whose business it is to prosecute claims in any of the executive departments of the federal government, or procure patents shall be deemed a claim agent or patent agent, as the case may be.

24. *Patent-right dealers* shall pay ten dollars. Every person whose business it is to sell, or offer for sale, patent rights, shall be regarded as a patent-right dealer.

Persons whose business it is to sell patent rights, should pay tax as patent-right dealers, even though they sell their own inventions.

(Note the difference between a patent-right dealer, and "patent-right agent.")

25. *Real-estate agents* shall pay ten dollars. Every person whose business it is to sell or offer for sale real estate for others, or to rent houses, stores, or other buildings or real estate, or to collect rent for others, except lawyers paying a special tax as such, shall be regarded as a real estate agent.

Trustees and guardians are not required to pay tax as real estate agent for renting or selling property held in trust.

26. *Conveyancers* shall pay ten dollars. Every person, other than one having paid the special tax as a lawyers or claim agent, whose business it is to draw deeds, bonds, mortgages, wills, writs, or other legal papers, or to examine titles of real estate, shall be regarded as a conveyancer.

Every person other than lawyer or claim agent, who makes it his business or part of it to draw deeds, etc., or to examine titles to real estate, or who holds himself out as ready to do the business is a "conveyancer," and must pay special tax. So with the preparation of claims against the General Government.

27. *Intelligence office keepers* shall pay ten dollars. Every person whose business it is to find or furnish places of employment for others, or to find or furnish servants upon application in writing or otherwise, receiving compensation therefor, shall be regarded as an intelligence office keeper.

28. *Insurance agents* shall pay ten dollars. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company or companies, or any person who shall negotiate or procure insurance for which he receives any commission or other compensation, shall be regarded as an insurance agent: *Provided*, That if the annual receipts of any person as such agent shall not exceed one hundred dollars, he shall pay five dollars only: *And provided further*, That no special tax shall be imposed upon any person for selling tickets or contracts of insurance against injury to persons while traveling by land or water.

29. *Foreign insurance agents* shall pay fifty dollars. Every person who shall act as agent of any foreign fire, marine, life, mutual or other insurance company or companies, shall be regarded as a foreign insurance agent.

30. *Auctioneers*, whose annual sales do not exceed ten thousand dollars, shall pay ten dollars; and if exceeding ten thousand dollars, shall pay twenty dollars. Every person shall be deemed an auctioneer whose business it is to offer property at public sale to the highest or best bidder: *Provided*, That the provisions of this paragraph shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by or for executors, administrators, or guardians of any estate held by them as such.

31. *Manufacturers* shall pay ten dollars. Any person, firm or corporation who shall manufacture by hand or machinery any goods, wares, or merchandise, not otherwise provided for, exceeding annually the sum of one thousand dollars, or who shall be engaged in the manufacture or preparation for sale of any articles or compounds, or shall put up for sale in packages, with his own name or trade-mark thereon, any articles or compounds, shall be regarded as a manufacturer: *Provided*, That no special tax shall be required of any person for the manufacture of butter or cheese.

Sugar-cane is a farm product, but sugar is not. A person who manufactures sugar should pay a tax as manufacturer, even though the cane is the product of his own farm.

The carding of wool into rolls for hand spinning is not manufacturing, and no special tax is imposed upon it.

When a manufacturer makes both exempted and taxable articles, the taxable articles also are to be taken into account in determining his liability to taxation.

The publisher of a newspaper is liable to a special tax as manufacturer, if his paper and job work exceed one thousand dollars.

The exemption or non-exemption of articles produced from a specific or ad valorem tax does not affect the liability of the manufacturer to a special tax. So the manufacturer of any articles or compounds, or who puts up for sale, with his own name or trade-mark, is liable to special tax, without regard to the amount.

If a person manufactures above one thousand dollars in two or more places, he pays special tax on each.

When a manufacturer is engaged the entire year in the production of a taxable article, but his sales are, from the character of the article, or other causes, not made monthly, he is entitled to the exemption of one thousand dollars per annum, if his sales do not exceed three thousand dollars annually, though this may exceed two hundred and fifty dollars per month.

Blacksmiths and stencil cutters are deemed manufacturers, if they manufacture exceeding one thousand dollars annually.

Journeyman tailors making clothing, etc., at their houses, are manufacturers, if they make exceeding one thousand dollars annually. But they may employ others at the place named.

Manufacturers may, without additional liability, sell their wares at the place of manufacture or at principal office, provided no wares except as samples are kept at such office. If they sell goods not of their own make, it is otherwise.

32. *Peddlers* shall be classified and rated as follows, to-wit: When traveling with more than two horses, or mules, the first class, and shall pay fifty dollars; when traveling with two horses, or mules, the second class, and shall pay twenty-five dollars; when traveling with one horse, or mule, the third class, and shall pay fifteen dollars: when traveling on foot, or by public conveyance, the fourth class, and shall pay ten dollars. Any person, except persons peddling only charcoal, newspapers,

magazines, Bibles, religious tracts, or the products of his farm or garden, or traveling on foot and peddling fruits, vegetables, pies, cakes, and confectionery, who sells or offers to sell, at retail, goods, wares, or other commodities, traveling from place to place, in the town or through the country, shall be regarded a peddler: *Provided*, That any peddler who sells, or offers to sell, distilled spirits, fermented liquors or wines, dry goods, foreign or domestic, by one or more original packages or pieces, at one time, to the same person or persons, or who peddles jewelry, shall pay fifty dollars: *Provided further*, That manufacturers and producers of agricultural tools and implements, garden seeds, fruit and ornamental trees, stoves and hollow ware, brooms, wooden ware, charcoal, and gunpowder, delivering and selling at wholesale any of said articles, by themselves or their authorized agents, at places other than the place of manufacture, shall not therefore be required to pay any special tax: *Provided further*, That persons who shall sell shell or other fish, or both, traveling from place to place, and not from any shop or stand, shall be required to pay five dollars only; and no special tax shall be imposed for selling shell or other fish from hand-carts or wheelbarrows.

Every peddler should be able to produce a special tax receipt in his own name.

Peddlers of spirits, fermented liquors, or wines, may also peddle tobacco and other merchandise.

Peddlers may buy produce to sell again as peddlers, without liability as produce brokers.

"Original packages" are held to be pieces, etc., as they come from the manufacturer or importer.

Peddlers may sell watches and watch-chains under an ordinary tax receipt as peddler. These articles are not "jewelry."

33. *Apothecaries* shall pay ten dollars. Every person who keeps a shop or building where medicines are compounded or prepared, according to prescriptions of physicians, or where medicines are sold, shall be regarded as an apothecary. But wholesale and retail dealers, who have paid the special tax therefor, shall not be required to pay a tax as an apothecary; nor shall apothecaries who have paid the special tax be required to pay the tax as retail dealers in liquor in consequence of selling alcohol, or of selling or of dispensing, upon physicians' prescriptions, the wines and spirits official in the United States and other national pharmacopœias, in quantities not exceeding half-a-pint of either at any one time, nor exceeding in aggregate cost value the sum of three hundred dollars per annum.

Apothecaries who have paid tax as such are not required to pay tax as retail dealers in liquor for selling, on prescriptions of physicians, the wines and spirits official in pharmacopœias, not exceeding half-a-pint at a time, nor exceeding three hundred dollars per annum, nor for selling alcohol.

34. *Photographers* shall pay ten dollars. Any person who makes for sale photographs, ambrotypes, daguerreotypes, or pictures, by the action of light, shall be regarded a photographer.

35. *Tobacconists* shall pay ten dollars. Any person, firm, or corporation, whose business it is to manufacture cigars, snuff, or tobacco, in any form, shall be regarded a tobacconist.

36. *Butchers* shall pay ten dollars. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher: *Provided*, That no butcher having paid the special tax therefor shall be required to pay the special tax as a retail dealer, on account of selling other articles at the same store, stall or premises: *Provided further*, That butchers who sell butchers' meat exclusively, by themselves or agents, traveling from place to place, and not from any shop or stand, shall be required to pay five dollars only, any existing law to the contrary notwithstanding.

Butchers whose sales do not exceed one thousand dollars per year, and those who sell butcher's meat exclusively by themselves or agents traveling from place to place, pay five dollars only: but *all* butchers whose annual sales exceed twenty-five thousand dollars make return of sales and pay as wholesale dealers.

37. *Proprietors of theatres, museums, and concert halls*, shall pay one hundred dollars. Every edifice used for the purpose of dramatic or operatic or other representations, plays, or performances, for admission to which entrance money is received, not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theatre: *Provided*, That when any such edifice is under lease at the passage of this act the tax shall be paid by the lessee, unless otherwise stipulated

between the parties to said lease.

The proprietor of a theatrical company pays special tax in each and every state in which he exhibits in any other places than those of the proprietors of which are taxed under ¶37 of the same section.

38. *The proprietor or proprietors of circuses* shall pay [one] hundred dollars. Every building, tent, space, or area, where feats of horsemanship or acrobatic sports or theatrical performances are exhibited, shall be regarded as a circus: *Provided*, That no special tax be paid in one State shall exempt exhibitions from the tax in another State. And but one special tax shall be imposed for exhibitions within any one State.

39. *Jugglers* shall pay twenty dollars. Every person who performs by sleight of hand shall be regarded as a juggler. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay ten dollars; *Provided*, That a special tax paid in one State shall not exempt exhibitions from the tax in another State. And but one special tax shall be required for exhibitions within any one State.

40. *Proprietors of bowling alleys and billiard rooms* shall pay ten dollars for each alley or table. Every place or building where bowls are thrown or billiards played, and open to the public with or without price, shall be regarded as a bowling alley or billiard room, respectively.

41. *Proprietors of gift enterprises* shall pay one hundred and fifty dollars. Every person, firm or corporation who shall sell or offer for sale any real estate or article of merchandise of any description whatsoever, or any ticket of admission to any exhibition or performance, with a promise, express or implied, to give or bestow, or in any manner hold out the promise of gift or bestowal of any article or thing for and in consideration of the purchase by any person of any other article or thing, shall be regarded as a proprietor of a gift enterprise: *Provided*, That no such proprietor, in consequence of being thus taxed, shall be exempt from paying any other tax imposed by law, and the special tax herein required shall be in addition thereto.

42. *Owners of stallions or jacks* shall pay ten dollars. Every person who keeps a horse or jack for the use of mares, requiring or receiving pay therefor, shall be regarded as the owner thereof, and shall furnish a statement to the assessor or assistant assessor, which shall contain a brief description of the animal, its age, and place or places where used or to be used: *Provided*, That all accounts, notes, or demands for the use of any such horse or jack, the owner or keeper thereof not having paid the tax as aforesaid, shall be void.

Lawyers do not need to pay tax as conveyancers, and there is no partnership special tax. One special tax, however, allows them to have as many offices as they choose.

They cannot do the business of a claim-agent or commercial broker under their special tax receipt, but they may collect rents, etc., for clients without being considered real-estate agents.

43. *Lawyers* shall pay ten dollars. Every person who for fee or reward shall prosecute or defend causes in any court of record or other judicial tribunal of the United States, or of any of the States, or whose business it is to give legal advice in relation to any cause or matter whatever, shall be deemed to be a lawyer.

44. *Physicians, surgeons and dentists* shall pay ten dollars. Every person (except apothecaries) whose business it is, for fee and reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailment, shall be deemed a physician, surgeon or dentist.

Veterinary surgeons are liable to special tax as other surgeons.

45. *Architects and civil engineers* shall pay ten dollars. Every person whose business it is to plan, design or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer: *Provided*, That this shall not include a practical carpenter who labors on a building.

46. *Builders and contractors* shall pay ten dollars. Every person whose business it is to construct buildings, or vessels, or bridges, or canals, or railroads, by contract whose receipts from building contracts exceed two thousand five hundred dollars in any one year, shall be regarded as a builder and contractor.

If a builder commence business in March, and makes a contract for one hundred thousand dollars, he should pay a special tax for the balance of the year, and the tax is estimated as follows: The lowest special tax being twenty-five dollars per annum,

the proportion for two months is four dollars and one-sixth, to which is to be added one dollar for each thousand dollars in the contract in excess of twenty-five thousand dollars. The same rule would apply to sub-contractors.

47. *Plumbers and gas-fitters* shall pay ten dollars. Every person, firm or corporation, whose business it is to fit, furnish or sell plumbing materials, gas-pipes, gas-burners or other gas-fixtures, shall be regarded a plumber and gas-fitter.

48. *Assayers*, assaying gold and silver, or either, of a value not exceeding in one year two hundred and fifty thousand dollars, shall pay one hundred dollars, and two hundred dollars when the value exceeds two hundred and fifty thousand dollars and does not exceed five hundred thousand dollars, and five hundred dollars when the value exceeds five hundred thousand dollars. Any person or person or corporation whose business or occupation it is to separate gold and silver from other metals or mineral substances with which such gold or silver, or both, are alloyed, combined, or united, or to ascertain or determine the quantity of gold or silver in any alloy or combination with other metals, shall be deemed an assayer.

49. *Miners* shall pay ten dollars. Every person, firm, or company, who shall employ others in the business of mining for coal, or for gold, silver, copper, lead, iron, zinc, spelter, or other minerals, not having paid the tax therefor as a manufacturer, and no other, shall be regarded as a miner: *Provided*, That this shall not apply to any miner whose receipts as such shall not exceed, annually, one thousand dollars.

[A miner may employ one person in the business, without license.]

50. *Express carriers and agents* shall pay ten dollars. Every person, firm, or company, engaged in the carrying or delivery of money, valuable papers, or any articles for pay, or doing an express business, whose gross receipts therefrom exceed the sum of one thousand dollars per annum, shall be regarded as an express carrier: *Provided*, That but one special tax of ten dollars shall be imposed upon any one person, firm, or company, in respect to all the business to be done by such person, firm or company, on a continuous route, and the payment of such tax shall cover all business done upon such route by such person, firm, or company, anywhere in the United States; and such tax shall be required only from the principal in such business, and not from any subordinate: *Provided further*, That draymen and teamsters owning only one dray or team shall not be required to pay such tax.

[A person employing more than one dray or team whose gross receipts exceed one thousand dollars per year pays the special tax of ten dollars.]

An express carrier or agent is subject to a tax of three per cent. on his gross receipts, although his business does not amount to one thousand dollars per year.

Any person who shall carry on any trade, business or profession without payment of the special tax on that behalf provided, shall in addition to the payment of the tax be subject to a fine or penalty of not less than ten dollars, nor more than five hundred dollars. If a manufacturer of tobacco, snuff or cigars, or wholesale or retail dealer in liquor, he shall further be liable to imprisonment for a term of not less than sixty days, and not exceeding two years.

51. *Grinders of coffee and spices* shall pay one hundred dollars. Any person who manufactures or prepares for use and sale, by grinding or other process, coffee, spices or mustard, or adulterated coffee, spices or mustard, or any article or compound intended for use in the adulteration of or as substitutes for coffee, spices, or mustard, shall be regarded as a grinder of coffee or spices: *Provided*, That any person who shall roast coffee for use and sale shall be required to pay the special tax herein imposed upon grinders of coffee or spices.

It was also expressly provided by the law of March 2, 1867, apothecaries, butchers, confectioners, and plumbers and gas-fitters, whose annual sales exceed twenty-five thousand dollars, shall pay, in addition to the special tax now required by law, one dollar for every thousand dollars in excess of said twenty-five thousand dollars; and the taxes on such excess shall be assessed and paid in the manner provided in the case of wholesale dealers. And by the law of July 13, 1866, that the special tax shall not be imposed upon apothecaries, confectioners, butchers, keepers of eating-houses, hotels, inns, or taverns, or retail dealers, except retail dealers in spirituous and malt liquors when their annual gross receipts shall not exceed the sum of one thousand dollars, any provision of law to the contrary notwithstanding; the amount of such annual receipts to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, as well as the amount of all other annual sales

or receipts where the tax is graduated by the amount of sales or receipts; and where the amount of the tax has been increased by law above the amount paid by any person, firm or company, or has been understated or underestimated, such person, firm or company shall be again assessed, and pay the amount of such increase: *Provided*, That when any person, before the passage of this act, has been assessed for a license, the amount thus assessed being equal to the tax herein imposed, for the business covered by such license, no special tax shall be assessed until the expiration of the period for which such license was assessed.

No special tax is imposed upon vintners who sell wine of their own growth at the place where the same is made, nor upon apothecaries for spirituous liquors used exclusively in the putting up of medicines; nor are physicians taxed for keeping on hand medicines used solely for making up prescriptions for their own patients, nor farmers as manufacturers of butter and cheese from milk from their own cows, or for any other farm products.

The payment of a special tax gives no authority to carry on prohibited employment in the several states.

SPECIFIC AND AD VALOREM TAXES UPON MANUFACTURERS.

These taxes are given in detail in § 94 of the act of 1864, § 9 of the act of July 13, 1866, and § 9 of the act of 1867. The amended statute of 1864, § 94, will be found in the Appendix. We here insert the abbreviated detail of these enumerated provisions, with notes of the prominent decisions and rulings in regard to them, being the latest construction of this important section of the law.

*The numbers which precede each item are the numbers adopted originally by the Department for the use of the revenue officers and preserved in the amendments. Where the order of numbering is *not* preserved, it indicates that such numbered item has become an "exempt article" by subsequent statutes.

*1. Agricultural implements, not specially exempted; 5 per cent.

The castings for these are considered taxable castings.

3. Boilers, water tanks, and sugar tanks, 5 per cent.

4. Boots and shoes, including those made of India rubber, and shoe-strings, 2 per cent.

5½. Brandy made from grapes, per gallon, \$1 00.

If any person shall put up, sell or dispose of any fluid under this name, which shall not be really such, he shall be punished for each offence by a fine not exceeding one thousand dollars, or by imprisonment not exceeding one year, or both, at the discretion of the court, and such fluid or compound shall be forfeited.

6. Brushes, 5 per cent.

7. Bullion, gold in lumps, ingots or bars, ½ of 1 per cent.

8. Bullion, silver in lumps, ingots or bars, ½ of 1 per cent.

9. Candles, 5 per cent.

10. Carpeting made of wool, or of which wool is the chief component material or component material of chief value, 2½ per cent.

10½. Carpeting not otherwise provided, 5 per cent.

11. Carriages, 5 per cent.

12. Cars railroad, 5 per cent.

13. Chemical productions uncompounded, not otherwise provided for, 5 per cent.

14. Chocolate and cocoa prepared, per pound, 1½ cents.

- 17½. Cigars, cigarettes and cheroots of all descriptions, per thousand, \$5 00.
18. Clocks, clock movements and cases, 5 per cent.
19. Cloth and all textile knitted or felted fabrics made of Cotton, 5 per cent.
21. Cloth and all textile, knitted or felted fabrics, other than those made of flax or jute exclusively, and not otherwise enumerated, 5 per cent.
22. Cloth, painted, enameled, shirred, tarred, varnished or oiled, 5 per cent.
23. Clothing, articles of, made from India rubber, or gutta percha, 5 per cent.
24. Clothing, articles of, not of wool, made by weaving, knitting or felting, or from fur or fur skin, 5 per cent.
25. Clothing, articles of, made from fur, valued at \$20 or less, 2 per cent.

The changes made by the act of March 2, 1867, with regard to the tax on clothing, are made with a view to the reduction of tax in all cases.

The tax on hats, caps, bonnets, and hoods of all descriptions, two and a half per cent., no matter of what material made, or the mode of making, whether by sewing, weaving, knitting, braiding or felting.

On clothing or articles of dress for the wear of men, women or children, made by weaving, knitting or felting, from wool, or of which wool is the component material of chief value, the tax is two and a half per cent. *ad valorem*. If wool is not the article of chief component, value the tax is five per cent.

Clothing or articles of dress not specially enumerated *made by sewing*, for the wear of men, women or children, from cloths or fabrics, on which a tax or duty has been paid, are exempt.

The act of July 13, 1866 exempts "articles of dress made or trimmed by milliners or dress-makers for the wear of women and children." This exemption does not apply to articles made or trimmed by parties who merely carry on the business of manufacturing them, who furnish material and employ others to do the work, but do not personally engage in the actual manual labor, nor to dealers in millinery goods who trim ladies bonnets and hats. The act of March 2, 1867, makes no change in this respect.

When a dealer purchases bonnets or hats upon which a duty has been paid, and trims and sells the same he becomes liable to a tax on the increased value.

Ready-made clothing is to be taxed where it is sold, even if it be put out by the dealer to be made up in another district. Hats bonnets, leather, boots, shoes, etc. are to be taxed where made.

27. Coffee, roasted or ground, and all substitutes therefor, per pound, 1 cent.
28. Confectionery, valued at 20 cents per pound or less, per pound, 2 cents.
29. Confectionery, valued at over 20 cents per pound and not over 40 cents per pound, 4 cents.
30. Confectionery, valued at over 40 cents per pound or when sold otherwise than by the pound, 10 per cent.
31. Copper, zinc and brass tubes, nails and rivets, 5 per cent.
32. Cotton, raw, per pound, 2½ per cent.

1. The former tax was three cents per pound, but after the first of September, 1867, the rate is two and one-half cents—upon all cotton produced in the United States, subject to a deduction of four per cent. from gross weight for tare: the tax to be a lien till paid.

2. The drawback on raw cotton is allowed, but no tax is imposed on imported cotton.

3. The tax is levied on the producer, owner or holder, and to be paid in the district where produced, and before removed. The evidence of payment of the tax is to be marked on the bale and the collector gives "permit" for its removal, stating the payment of the tax, the place and time of payment, and the weight marked on. Of these he keeps careful record, and makes due return to the Commissioner of Internal Revenue, monthly.

4. The Commissioner designates certain places where cotton may be marked, or in different places if the expenses are paid.

5. All cotton having been weighed and marked as herein provided, and for which permits shall have been duly obtained of the assessor, may be removed from the district in which it has been produced to any one other district, without prepayment of the tax due thereon, upon the execution of such transportation bonds or other security and in accordance with such regulations as shall be prescribed by the Commis-

sioner of Internal Revenue, subject to the approval of the Secretary of the Treasury. The said cotton so removed shall be delivered to the collector of internal revenue or his deputy forthwith upon its arrival at its point of destination, and shall remain subject to his control until the taxes thereon and any necessary charges of custody thereof shall have been paid, but nothing herein contained shall authorize any delay of the payment of taxes for more than ninety days from the date of the permits; and when cotton shall have been weighed and marked, for which a permit shall have been granted without prepayment of the tax, it shall be the duty of the assessor granting such permit to give immediate notice of such permit to the collector of internal revenue for the district to which said cotton is to be transported, and he shall also transmit therewith a statement of the taxes due thereon, and of the bonds or other securities for the payment thereof, and he shall make full returns and statements of the same to the Commissioner of Internal Revenue.

6. Transportation of cotton is unlawful without payment of the tax is shown, and the permits for removal of same to be obtained before landing the same, under penalty of one hundred dollars for each bale, or imprisonment not exceeding one year, or both, and the seizure and forfeiture of the vessels employed in the conveyance. The cotton shall also be forfeited.

7. Every manufacturer of cotton in a producing district, shall make monthly statements of the cotton he had "on hand" on the first of August, 1866; each subsequent statement shall show the amount purchased and consumed in the last preceding calendar month, and the goods manufactured; which particulars shall be entered in a book kept for the purpose; also of the names of the parties from whom he purchased said cotton, etc.; which book shall be open to inspection.

8. This tax shall be paid monthly by such manufacturers, on all cotton so consumed, on which the tax had not been previously paid, under a penalty of a forfeiture of all cotton in his possession, and a fine of not less than one thousand dollars, nor more than five thousand dollars, or to imprisonment not exceeding two years; but nothing herein contained shall affect the liability for any tax imposed by law on the goods manufactured from such cotton.

9. The provisions of law in relation to the assessment of and collection of tax, and the remedies therefor shall apply to cotton, and the appointment of all necessary weighers, inspectors, etc., shall be by the Secretary of the Treasury, and the compensations determined by the Commissioner as in the case of inspectors of tobacco.

34. Cutlery, 5 per cent.

35. Diamonds, emeralds, precious stones, and imitations thereof, and all other jewelry, 5 per cent.

37. Fermented liquors, per barrel, \$1 00.

See subject of "Fermented Liquors."

38. Fire arms, 5 per cent.

39. Furniture, 5 per cent.

40. Gas, monthly product not over 200,000 cubic feet, per thousand cubic feet, 10cts.

41. Gas, monthly product over 200,000 and not over 500,000 cubic feet, per thousand cubic feet, 15 cents.

42. Gas, monthly product over 500,000 cubic feet and not over 5,000,000 cubic feet, per thousand cubic feet, 20 cents.

43. Gas, monthly product over 5,000,000 cubic feet, per thousand cubic feet, 25 cts.

44. Gas fixtures and chandeliers, 5 per cent.

45. Glass manufactures, exclusively of other than window glass, 3 per cent.

48. Gun cotton, 5 per cent.

49. Gunpowder, blasting, in kegs or casks, per pound, $\frac{1}{2}$ cent.

50. Gunpowder, sporting, in kegs, per pound, 1 cent.

50 $\frac{1}{2}$. Gunpowder, canister, per pound, 5 cents.

51. Gutta percha, manufactures of, not otherwise enumerated, 5 per cent.

53. Hats, caps, bonnets and hoods, of all descriptions, 2 per cent.

54. Hoop skirts, 2 per cent.

55. India rubber, manufactures of, not otherwise enumerated, 5 per cent.

60. Iron castings, not especially exempted, per ton, \$3 00.

1. Castings made for particular articles, machines or structures, all of which are enumerated, as for instance, castings for locks, safes, looms, spinning machines, steam engines, hot air and hot water furnaces, sewing machines, cars and scales, and castings for iron bridges, are exempt.

2. Castings of a particular kind or for a particular use, as malleable iron castings, unfinished, and castings for hollow ware, are exempt.

3. Castings for articles which are not enumerated, but which articles are taxable in a finished state, are exempt.

4. Castings for machinery are exempt.

All other castings are taxable at three dollars per ton, viz:

1. Castings for buildings or permanent structures, except castings for iron bridges.

2. Those which are complete articles in themselves, and not made constituent or component parts of other articles.

3. Castings which are intended for the constituent parts of other articles, except such as are used in the manufacture of shafting or gearing (machinery); and of cars, scales, articles, machines, or engines on which a tax is paid in the finished state.

Any article of casting, complete in itself, is taxable in casting of three dollars per ton, and again for increased value as a finished article when completed by japanning, plating, etc., at the rate of five per cent. ad valorem.

Castings for furnaces to be set in brick are taxable as castings; portable furnaces are to be taxed five per cent. ad valorem, at the place where they are set up.

61. Iron, cut nails and spikes, not including nails, tacks, brads or finishing nails usually sold in papers, per ton, \$5 00.

64. Iron railings, gates, fences and statuary, 5 per cent.

65. Iron stoves, per ton, \$3 00.

66. Iron tubes, wrought, per ton, \$5 00.

67. Iron, manufacturers if not specially exempted, and not elsewhere enumerated, 5 per cent.

Iron and copper lightning rods are taxed at five per cent.

68. Lamps and lanterns, other than magnesium lamps, 5 per cent.

69. Lead, sheet, lead pipes and shot, 5 per cent.

70. Leather of all descriptions, curried, finished or oil dressed, $2\frac{1}{2}$ per cent.

The article made of the scraps of waste leather, pasted together and pressed, of various thickness, used for boot and shoe heels, inner soles, thickenings and stiffenings for shoe counters, and known as shoddy leather, is a manufacture, not otherwise provided for.

71. Leather of all descriptions, tanned or partially tanned, in the rough, $2\frac{1}{2}$ per cent.

Leather belting is taxable for its full value as belting; the leather if purchased in the rough and prepared, is liable to a manufacturing tax.

72. Leather, patent, enameled, or japanned, and skins, $2\frac{1}{2}$ per cent.

When leather or skins have paid tax in the rough or as tanned leather, the additional tax is to be assessed on the increased value only, when dressed, curried or finished, and at the rate of two and a half per cent.

73. Machinery, including shafting and gearing, and mechanics' tools not specially exempted, 5 per cent.

75. Mouldings of wood not specially exempted, 5 per cent.

76. Monuments of stone, valued at over \$100, 5 per cent.

77. Oil produced from petroleum, marking not less than 36 degrees, or more than fifty-nine degrees Baume, per gallon, 20 cents.

78. Oil produced from petroleum, marking more than 59 degrees and not more than 70 degrees Baume, per gallon, 10 cents.

79. Oil produced from coal, shale or other bituminous substances, marking not less than 36 degrees nor more than 70 degrees Baume, per gallon, 10 cents.

80. Oils, essential, of all descriptions, 5 per cent.

81. Paper, not specially exempted, 3 per cent.

82. Paper collars, and all articles of dress made of paper, 2 per cent.

83. Photographs, or other pictures taken by the action of light not specially exempted, 5 per cent.

84. Piano Fortes, and other musical instruments, 5 per cent.

85. Pins, 5 per cent.

86. Plated and britannia ware, 5 per cent.

88. Saddlery, harness, trunks and valises, 5 per cent.

89. Safes, fire or burglar proof, 5 per cent.
91. Scales, 3 per cent.
92. Screws, commonly called wood screws, 5 per cent.
93. Sewing machines, 5 per cent.
94. Silk, manufacturers of, 5 per cent.
95. Silver ware, 5 per cent.
96. Snuff, of all descriptions, per pound, 40 cents.
97. Soap, common brown in bars, sold for seven cents per pound or over: salt water soap, made of cocoanut oil and soap, valued at three cents per pound, not perfumed, per pound, $\frac{1}{2}$ cent.
98. Soap, perfumed, per pound, 3 cents.

Any soap, other than "common brown in bars," sold above three cents per pound, and "common brown in bars" if sold above seven cents a pound is taxable. The price at which soap is sold determines its liability. This price is the sum paid by the purchaser *for the soap*, without any deduction for the expenses of sale. If the box containing the soap is charged to the purchaser as a separate and distinct item in the bill, according to the custom of the trade, it would not be included in fixing the value of the soap for purposes of taxation. In such case the charge for the box must not exceed its cost or value, and an undervaluation of the soap or an overvaluation of the box, would be regarded as an attempt at fraud upon the revenue.

99. Spices, ground, dry mustard, and all substitutes therefor, per pound, 1 cent.
100. Spirits, distilled from apples or peaches, per gallon, \$2.00.
101. Spirits, distilled from other materials, per gallon, \$2.00.
102. Steam locomotives and marine engines, 5 per cent.
104. Sugar, per pound, 1 cent.
107. Sugar, refined, 2 per cent.
108. Thread, 5 per cent.
109. Tin ware, other than for domestic or culinary purposes, 5 per cent.

Tin ware manufactured from sheets which are first stamped, and afterwards tinned, if made for domestic or culinary purposes, is exempt from tax the same as though tinned before stamping.

110. Tobacco, chewing, per pound, 40 cents.
111. Tobacco, smoking, sweetened, stemmed or butted, per pound, 40 cents.
112. Tobacco, smoking, not sweetened, stemmed or butted, including that made of stems or in part of stems, per pound, 15 cents.
113. Tobacco, twisted by hand, and not pressed, sweetened or otherwise prepared, and from cut sheets, per pound, 30 cents.
114. Turpentine spirits of, per gallon, 10 cents.
115. Watches and watch chains, 5 per cent.
117. Wine, produced by being mixed with other spirits, and not otherwise provided for, per gallon, 50 cents.
118. Wine, made in imitation of imported sparkling wine, when put up in bottles containing not more than one pint, per dozen, \$3.00.
119. Wine, made in imitation of imported sparkling wine, in bottles containing more than one pint, and not more than one quart, per dozen, \$6.00.
120. Manufactured articles which are increased in value by being polished, painted, etc., etc., on such increased value, 5 per cent.
121. Manufactures, not elsewhere enumerated nor specially exempted, 5 per cent.
- 121 $\frac{1}{2}$. Woollen cloth, and all fabrics or articles made of wool, or of which wool is the chief component material of chief value, not elsewhere enumerated, 2 $\frac{1}{2}$ per cent.

Muslin window shades are taxed five per cent. upon their entire value, although the muslin may have paid a tax.

A person who dresses cloth for farmers or others which they have made for their own use pay a tax on entire value.

Harnesses are taxed at five per cent.; but when a party buys a harness on which a tax has been paid, and sells again, or part of the harness, he may deduct the cost of the collars.

Table of Gross Receipts.

122. Bridges,.....	2 $\frac{1}{2}$
124. Canals,.....	2 $\frac{1}{2}$

125. Express companies,.....	3
126. Ferries,.....	2½
127. Insurance companies,.....	11½
128. Lotteries and dealers,.....	5
129. Railroads,.....	2½
130. Ships and barges,.....	21½
131. Stage coaches,.....	21½
132. Steamboats,.....	21½
133. Telegraph companies,.....	3
134. Theatres, operas, circuses and museums,.....	2

ARTICLES EXEMPT FROM TAXATION.

By the acts of March 3, 1865, § 1, July 13, 1866, § 10, and March 2, 1867, large lists of articles and products were made exempt from tax. By the statute of 1865,—

Alcohol made or manufactured of spirits or materials upon which the duties imposed by law shall have been paid.

Boards, shingles, laths and other lumber.

Bone dust, plaster or gypsum.

Butter, cheese, concentrated milk, cider, and cider vinegar, and sugar or molasses made from other articles than the sugar-cane.

Charcoal, coke, all flour and meal made from grain, bread and breadstuffs.

Flax prepared for textile or felting purposes until actually woven.

Malt, burning fluid, printers' ink.

Marble and slate or other building stones in block, rough and unwrought.

Matchwood, umbrella stretchers.

Newspapers.

Paraffine, whale and fish oil.

Staves, hoops, shooks, headings, and timber partially wrought and unfinished for chairs, tubs, pails, hubs, spokes, felloes, snaths, lasts, shovel and fork handles.

Value of bullion used in the manufacture of silver ware.

Silver bullion rolled or prepared for platers' use exclusively, and cut tapes and small wares used in the manufacture of hoop skirts, shall be, and hereby are, exempt from duty.

And also all goods, wares and merchandise, and articles not specially named and taxed, and which are made or manufactured from materials which have been subject to and upon which internal duties have been actually paid, or materials imported upon which duties have been paid or upon which no duties have been imposed by law, where the increased value of such goods, wares or merchandise, and articles not made or manufactured, shall not exceed the amount of five per centum ad valorem, shall be, and hereby are, exempt from duty.

By the statute of 1866,—

Alum ; aluminum ; aluminous cake. patent alum, sulphate of alumina, and cobalt. Aniline and aniline colors.

Animal charcoal, or carbon.

Anvils.

Articles manufactured in institutions for the blind, and in institutions for the deaf and dumb, which are sold to aid in their support, or the support of the pupils, but not including distilled spirits, mineral oil, tobacco, snuff, and cigars.

Barrels and casks, other than those used for the reception of fluids ; packing-boxes

made of wood; and boxes of wood or paper for friction matches, cigar light and wax tapers.

Barrels and casks made from material other than of wood are taxable.

Beeswax, crude or unrefined.

Bi-chromate and prussiate of potash.

Bleaching powders.

Blue vitriol.

Borax, and boracic acid.

Brass not more advanced than rods or sheets.

Brick, fire-brick, draining tiles, cement, drain and sewer pipes, earthen and stone water pipes, retorts and tiles made of clay.

Bristles.

Brooms made from corn-brush or palmleaf.

Building stone of all kinds, including slate, marble, freestone, and soapstone, and rock, and ground gypsum.

Bunting and flags of the United States, and banners made of bunting of domestic manufacture.

Burrstones, millstones, and grindstones, rough or wrought.

This does not include whetstones.

Candle wicking.

Chronometers.

Coffins and burial cases.

Copperas.

Copper, lead, and tin, in ingots, pigs or bars.

Copper and yellow sheating metal, not more advanced than rods or sheet.

Crates, and grain or farm baskets made of splints.

Crucibles of all kinds.

Crutches and artificial limbs, eyes, and teeth.

Deer-skins, smoked, or not oil-dressed.

Feather beds, mattresses, palliasses, bolsters, and pillows.

Fertilizers of all kinds.

Flasks and patterns used by founders.

Flax and the manufacturers thereof.

Flavoring extracts solely for cooking purposes.

German silver in bars or sheets.

Gold leaf and gold foil.

Hemp and jute prepared for textile or felting purposes.

Hulls of ships and other vessels.

Illuminating gas manufactured by educational institutions for their own use exclusively.

India-rubber springs used exclusively for railroad cars.

Iron bridges, and castings for iron bridges.

Iron drain and sewer pipes.

Keys, actions, and strings for musical instruments.

Litharge and orange mineral.

Machines driven by horse-power and used exclusively for cutting fire-wood, staves, and shingle bolts; and hand-saws.

Magnesium, calcined magnesia, and carbonate of magnesia.

Malleable iron castings, unfinished.

Manganese.

Masts, spars, ship and vessel blocks, and tree-nail wedges and deck plugs, cordage ropes, and cables made of vegetable fibre.

Medicinal and mineral waters, of all kinds, sold in bottles or from fountains, and mead.

Mounting and machinery of telescopes for astronomical purposes.

Mills and machinery for the manufacture of sugar, sirup, and molasses from sorghum, imphee, beets and corn.

Mineral coal of all kinds, and peat.

Monuments of all kinds, not exceeding in value the sum of one hundred dollars: *Provided*, That monuments exceeding the value aforesaid, erected by public or private contributions to commemorate the service of Union soldiers who have fallen in battle, shall be exempt from taxation.

Mouldings for looking glasses and picture frames.

All other mouldings are liable to a tax of five per cent. ad valorem.

Muriatic, nitric, and acetic acids.

Nickel, quicksilver, and sodium.

Nitrate of lead.

Oakum.

Original paintings, statutes, and groups of statuary and casts made thereof by the artist from the original designs.

Oxide of zinc.

Paints, painters' and paper stainers, colors.

Printing paper of all descriptions; and tarred paper for roofing and other purposes; books, maps, charts, and all printed matter, and book-binding; paraffine; paraffine oil, not exceeding in specific gravity thirty-six degrees Baume's hydrometer, a residuum of distillation or the products thereof; lubricating oil made from crude petroleum, coal, or shale, not exceeding in specific gravity thirty-six degrees Baume's hydrometer: *Provided*, That such oil shall be subject to the same inspection as illuminating oil; crude petroleum, and crude oil the product of the first and single distillation of coal, shale, asphaltum, peat, or other bituminous substances.

Photographs or any other sun picture, being copies of engravings or works of art, when the same are sold by the producer at wholesale at a price not exceeding fifteen cents each, or are used for the illustration of books.

Pickles when sold by the gallon and not contained in glass packages.

Pig-iron; muck bar; blooms, slabs and loops.

Ploughs, cultivators, harrows, straw and hay cutters, planters, seed-drills, horse-rakes, hand-rakes, cotton-gins, grain cradles, and winnowing mills.

Pot and Pearl ashes.

Productions of stereotypers, lithographers, engravers, and electrotypers.

Putty.

Quinine, morphine, and other vegetable alkaloids, and phosphorus.

Railroad iron, and railroad iron re-rolled.

Railroad chairs and fish plates; railroad, boat, and ship spikes. axe polls; iron axles; shoes for horses, mules, and oxen; rivets, horseshoe nails, nuts, washers, and bolts; vises, iron chains and anchors; when such articles are made of wrought iron which has previously paid the tax or duty assessed thereon.

Reapers, mowers, threshing machines, and separators; corn shellers and wooden ware; cotton and hay presses.

Repairs of articles of all kinds.

Residuums, the product of mineral, vegetable, or animal substances drawn from stills after distillation.

Roman and water cements and lime.

Roofing slate, slabs, and tiles.

Saleratus, sal soda, caustic soda, crude soda, alumino-silicate of soda; aluminate of soda; bicarbonate of soda; and silicate of soda.

Sails, tents, awnings, and bags made by sewing from fabrics or other articles upon which a duty or tax has been paid; and bags made of paper.

Saltpetre.

Salts of tin.

Silex used in the manufacture of glass.

Soap, valued at not above three cents per pound.

Spelter.

Spindles and castings of all descriptions made specially for locks, safes, looms, spinning machines, steam engines, hot-air and hot-water furnaces, and sewing machines, and not sold or used for any other purposes, and upon which a tax is assessed and paid on the article of which the casting is a part.

Spokes, hubs, bows, and felloes; poles, shafts, arms, and wheels not ironed or finished for carriages or wagons; wooden handles for ploughs, and for other agricultural, household, and mechanical tools and implements; and pail and tub ears and handles; and wooden tanks, and cisterns for crude mineral oil.

Starch.

Steel, made from iron advanced beyond muck bar, blooms, slabs, or loops in ingots, bars, rails made and fitted for railroads, sheet, plate, coil, or wire, hoop-skirt wire, covered or uncovered; car-wheels, thimble skeins and pipe boxes, and springs, tire

and axels made of steel, used exclusively for vehicles, cars or locomotives; and clock springs, faces and hands.

Stoves, composed in part of cast iron and in part of sheet iron, or of soapstone, fire-brick, or freestone, with or without cast-iron or sheet-iron: *Provided*, That the cast and sheet-iron shall have paid the tax or duty previously assessed thereon.

Sugar, molasses, or sirup made from beets, corn, sugar, maple, or from sorghum, or imphee.

Tin cans for transporting milk to cheese factories, to market or from which milk is sold by milkmen are not exempted

Sulphate of barytes.

Sulphur, flowers of sulphur, and sulphur flour.

Tar and crude turpentine.

Tin cans used for preserved meats, fish, shell-fish, fruits, vegetables, jams, jellies, paints oils and spices.

Umbrellas and parasols, and sticks and frames for the same.

Value of bullion used in the manufacture of wares, watches, and watch-cases, and bullion prepared for the use of platers and watchmakers.

Vegetable, animal, and fish oils of all description, not otherwise provided for, including red oil, oleic acid, and admixtures of the same with paraffine oil, not exceeding in specific gravity thirty-six degrees Baume's hydrometer.

Verdigris.

Vinegar.

White and red lead.

Whiting; Paris white.

Window glass of all kinds.

Wine made of grapes, currants or other fruits, and rhubarb.

Wire made from wire less than number twenty wire gauge, upon which a tax has been assessed and paid as wire: and no manufactured wire shall pay a greater tax than that imposed on number twenty wire gauge.

Yarn and warp for weaving, braiding or manufacturing purposes exclusively.

Yeast powders and baking powders.

Zinc, in ingots or sheets.

By statute of 1866, § 12, it is provided that apothecaries who manufacture, for their own dispensation and sales to consumers and to physicians, the medicines compounded according to the United States or other national pharmacopœias, or of which the full and proper formula is published in any of the dispensaries now or hitherto in common use among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, shall not be regarded as manufacturers under this act. But apothecaries and all other persons who manufacture for the dispensing and sales of others, or who make and advertise any article, medicinal or otherwise, simple or compound, with any special proprietary claim to merit, or to special advantage in use or effect, whether such claim be based on the properties, qualities, price, or any other distinctive or distinguishing characteristic, whether real or pretended, of the articles so made and advertised, whether such article be or be not made according to the authorities above cited in this section, shall be regarded as manufacturers under this act.

By the statute of March 2, 1867, the following additional list of exempt articles and products was made, viz:

Alcoholic and ethereal vegetable extracts, when sold and used solely for medicinal purposes.

Bale rope, seines and netting for seines, twine, and lines of all kinds.

Bar, rod, hoop, band, sheet and plate-iron of all descriptions, and iron prepared for the manufacture of steel: *Provided*, That the exemption aforesaid shall be confined exclusively to said articles in the states and condition specified in the foregoing enumeration, and shall not be construed as exempting spikes, nails, or any other manufactures of iron from the taxes now imposed by law.

Brush blocks.

Canned and preserved meats, and shell-fish.

Carbolic acid and carbolate of lime, used solely for disinfectants.

Carpet bags and cabas frames.

Canned and preserved vegetable and fruits.

Casks, churns, barrels, wooden brushes and broom-handles, tauks, and kits made of

wood, including cooperage of all kinds, bungs and plugs, packing boxes, nest boxes, and match boxes, whether made of wood or other materials; wooden hames, plough beams, split-bottom chairs, and turned materials for the same unmanufactured, and saddle-trees made of wood, and match boxes heretofore made on which a tax has not been paid.

The *handles* of certain agricultural, household and mechanical tools, are exempt, but not the tools themselves necessarily.

Castings of iron, copper or barass made for machinery, cars of scales, and castings made to form a part of any article upon which, in a finished state, a tax is assessed and paid.

Cast-iron hollow-ware, and cast-iron hollow-ware tinned, enamelled, japanned, or galvanized.

Clock trimmings, namely: Clock work, clock pillars, sash fastenings for clocks, winding keys, verges and pendulum rods.

Clothing or articles of dress not especially enumerated, made by sewing, for the wear of men, women or children from cloths or fabrics on which a tax or duty has been paid.

Coffee-mills, coffee grinders and roasters, and apple-paring machines.

Copper bottoms for articles used for domestic and culinary purposes.

Doors, window sash, blinds, frames and sills of whatever material.

Cast-iron window sills are exempt.

Drain, gas and water-pipes made of wood, or cement.

Frames and handles for saws and buck-saws.

Glue and gelatine, of all descriptions, in the solid state,

Glue and cement made wholly or in part of glue in the liquid state.

Horse-rakes, horses-powers, tedders, hames, scythe-snaths, hay-forks, hoes and portable grinding-mills.

Horse-blankets, made from cloth on which a tax or duty has been paid.

Licorice and licorice paste.

Magnesium lamps.

Manufacturers of jute.

Molasses, concentrated molasses or melado, syrup of molasses or sugar-cane juice, and cistern bottoms.

Oil naphtha, benzine, benzole, or gasoline, marking more than seventy degrees Baume's hydrometer, the product of the distillation, or re-distillation, or refining of crude petroleum, or of crude oil produced by a single distillation of coal, shale, peat, asphaltum or other bituminous substances.

Palm-leaf and straw, bleached, split, prepared, or advanced by being braided or woven, but not made up into hats, bonnets or hoods.

Potato hooks, pitchforks, manure and spading forks.

Pottery-ware of all descriptions, including stone, earthen, brown and yellow earthen, and common or gray stone-ware.

Pumps' garden engines, and hydraulic rams.

Rock and root-diggers or excavators.

Root-beer and other small beer.

Salt.

Saws for cotton gins, when used by the maker in the manufacture of gins.

Hand-saws are exempt, i. e., those used by carpenters and joiners. It does not include pit-saw, cross-cut-saws or wood-saws with frame.

School-room seats and desks, blackboards, and globes of all kinds.

Sleds, wheelbarrows and hand-carts, and fence made of wood.

Sole or heel-taps made of India-rubber or of India-rubber and other materials.

Shirt-fronts or bosoms, wristbands or cuffs for shirts, except those made of paper.

Soap, common brown, in bars, sold for less than seven cents per pound.

Spiral springs used in the manufacture of furniture.

Stove polish or other manufacture exclusively of plumbago, buck-saws, stump machines, potato-diggers.

Steel of all descriptions, whether made from muck-bar, blooms, slabs, loops or otherwise.

Scythes.

Straw or binders' board and binders' cloths, and straw wrapping-paper.

Tags for merchandise and direction of cloth, paper or metal, whether blank or printed; thimble skeins and pipe boxes, made of iron.

Tinware for domestic and culinary purposes.

Ultra-marine blue.

Varnish.

Wagons, carts, and drays made to be used for farming, freighting, or lumber purposes.

Washing, mangling and clothes-wringing machines, zinc washboards, spinning and flax wheels, hand-reels, hand-loom, wooden knobs and beehives.

To each of these statutes there was attached the proviso, "that the exemptions aforesaid shall, in all cases, be confined exclusively to said articles in the state and condition specified in the foregoing enumeration, and shall not extend to articles in any other form, nor to manufactures from said articles."

Manual labor schools and colleges are also exempt from a manufacturer's or special tax while the proceeds of the labor of these institutions are applied exclusively to the support or maintenance of such institutions. This, however, is not to apply to tobacco, snuff or cigars, manufactured, or to spirits distilled or petroleum refined in or for such schools or colleges.

It is also provided that manufacturers delivering goods under contract made prior to the act are allowed to add to the price of such goods, so much as will be equivalent to the duty subsequently imposed, and that when the United States is the purchaser under such prior contract, a proper certificate of the Secretary of the Treasury, is taken and received in discharge of the duties, so subsequently imposed. Also that goods may be purchased by the Government free of the tax.

By a supplemental act of March 26, 1867, wrapping-paper made of wood, cornstalks, or any other materials, also ladders made wholly of wood, are placed among the exempt articles.

By the act of February 5, 1867, it was enacted, that alcohol made or manufactured of distilled spirits upon which the taxes imposed by law shall have been paid, and burning fluid made or manufactured from alcohol or spirits of turpentine, or camphene, upon which the taxes imposed by law shall have been paid, shall be, and hereby are, exempt from tax; and so much of § 96 of the act of June 30, 1864, as relates to alcohol and burning fluid, is hereby repealed, and all products of distillation, by whatever name known, which contain distilled spirits or alcohol on which the tax imposed by law has not been paid, shall be considered and taxed as distilled spirits.

A manufacturer of bureaus may deduct from the amount of his sales thereof, the actual cost of the marble tops, and looking-glasses used in their construction, provided the tax has already been paid on such tops and glasses.

The insignia and regalia of Masons, Odd Fellows, etc., are to be taxed, as a manufacture not otherwise provided for, five per cent.

Boot and shoe uppers are not now held subject to taxation as distinct articles of manufacture.

"Leather board" made from waste leather, rags, etc., is liable to a tax of five per cent.

Iron railings are taxed five per cent, on their entire value, but the castings of which they are made are exempt.

A manufacturer of turpentine must make his monthly returns like any other manufacturer.

Manufacturers who sell their products on time, without interest, return their sales at the present worth of the sum for which they sell.

A tax does not accrue on the bleaching of fabrics when the same have not previously paid a tax. The tax accrues on the full value of the fabrics thus bleached.

When cologne water is put up by the gallon, it is considered as manufactured and pays five per cent. when in bottles, etc., it must be stamped as perfumery.

When a person manufactures cloth from yarn and warps, and makes such cloth into garments, he is liable first on the cloth and then upon the garments.

Tassels on which the tax has been paid and which are not a part of the curtains, are not taxed as part of the curtain.

Kaolin or china clay, being a preparation of clay, by washing the crude materials and freeing it from extraneous matter and impurities, is not a manufacture taxable.

Sales at Auction.

The tax upon the sales at auction of real estate, goods, wares, merchandise, articles including all sales of stocks, bonds and other securities, is one-tenth of one per cent. upon the gross amount of such sales. But no duty is levied upon sales made by judgment or decree of court, nor public sales made by guardians, executors or administrators.

This tax is levied, collected and paid *monthly*.

Brokers.

Brokers, banks or bankers, whether their sales are made for others, or on their own account, pay the following taxes:

1. On all sales and contracts for sale of stocks, bonds, gold and silver, bullion and coin, promissory notes or other securities, one per cent. for every one hundred dollars of such sales or contracts.

2. Upon all such sales or contracts for sale made by other persons than brokers, banks or bankers of this property, not their own, a tax of five cents for every one hundred dollars of value.

3. The sale is to be made by bill or memorandum, and stamps are to be affixed to such bill or memorandum equal in value to the amount of tax, under a penalty of five hundred dollars for each and every offence when the tax so evaded does not exceed one hundred dollars; and a penalty of one thousand dollars when the tax exceeds one hundred dollars, to be distributed between the United States and the informer; unless it appear that the omission to affix the proper stamp was not with fraudulent intent.

4. Commercial brokers shall pay on all their sales of goods, wares and merchandise, a tax of one-twentieth of one per cent., upon the amount of such sales; the returns to be made monthly to the assistant assessor.

Sales made by or through another broker, upon which a tax has been paid shall not be included as sold by the broker for whom the sales were made.

Gross Receipts.

Upon the gross receipts of railroads, canals, steamboats, ships, barges, canal boats, vessels, stage coaches, and vehicles transporting passengers or property for hire, or in transporting the mails of the United States upon contracts made prior to August 1, 1866, there shall be levied on the owners or managers thereof a tax of two and one-half per cent.

It is provided that the tax shall not be imposed upon the steamers and vessels plying between the United States and foreign ports, unless such foreign port or territory is *intermediate*.

Upon the gross receipts of every description of toll roads ferries or bridges, authorized to receive toll for passengers or freight, a tax of two and one-half per cent., unless the receipts are less than the expenses for repairs.

The tax may be added to the rates of fare, one cent to be added, when the addition to the fare shall amount to the fraction of one cent; tickets to be kept at convenient points in packages of twenty or multiples of the same, on which the tax only shall be added.

These taxes shall not be imposed unless the annual receipts exceed one thousand dollars.

Tug-boats or horse-boats used exclusively for carrying coal, oil, minerals or agricultural products shall pay a special annual tax in lieu of "enrollment fees" or "tonnage tax," viz: When exceeding twenty-five and not exceeding one hundred tons, five dollars; when exceeding one hundred tons, ten dollars.

Express Companies.

Persons, firms, companies or corporations carrying on the express business, pay a duty of three per cent. on the gross receipts of the business.

Insurance Companies.

They pay one and one-half per cent. upon gross receipts of premiums, by inland,

fire or marine insurance, including tickets and contracts of insurance against injury to persons traveling.

Foreign companies having agents in the United States pay the same tax (one and one-half per cent.), their returns to state the amount issued, and the gross amount of the premiums, and the duties thereon.

Passports.

For every passport issued from the office of the Secretary of the State there shall be paid the sum of five dollars; which amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him, to be transmitted to the Commissioner of Internal Revenue, there to be charged to the account of such collector. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the treasury.

Telegraph Companies.

Any person, firm, company, or corporation owning or possessing or having the care or management of any telegraphic line by which telegraphic dispatches or messages are received or transmitted, shall be subject to and pay a tax of three per cent. on the gross amount of all receipts of such person, firm, company, or corporation.

Theatres, Operas, Circuses and Museums.

Any person, firm, or corporation, or the manager or agent thereof, owning, conducting, or having the care or management of any theatre, opera, circus, museum, or other public exhibition of dramatic or operatic representations, plays, performances, musical entertainments, feats of horsemanship, acrobatic sports, or other shows which are opened to the public for pay, but not including occasional concerts, school exhibitions, lectures, or exhibition of works of art, shall be subject to and pay a duty of two per centum on the gross amount of all receipts derived by such person, firm, company, or corporation from such representations, plays, performances, exhibitions, shows, or musical entertainments.

Returns of the last named Companies.

1. They shall make returns within twenty days after the end of each month, to the assistant assessor, which shall state the gross receipts of the month, verified by oath, and in the form prescribed by the Commissioner of Internal Revenue, and duly pay the tax to the collector of the district.

2. In case of refusal or neglect to make their returns for ten days, the assessor or assistant is authorized to estimate their receipts, and add ten per cent for the delinquency.

3. The books of owners or managers of these companies are subject to the inspection of the assessor or his assistant on demand.

4. Upon refusal or neglect to pay the tax, with the penalty, for ten days after the same are payable, an additional penalty of ten per cent. is imposed; and a penalty of one thousand dollars for any attempt to evade the payment imposed upon these companies.

Banks and Banking.

The following taxes are paid by all banks and bankers, except national banks. (These latter, however, now constitute much the larger proportion of all banking institutions of the United States:)

1. Upon the average amount of their deposits subject to payment by check or otherwise, one-twenty-fourth of one per cent. per month.

2. Upon the capital employed beyond the average amount invested in United States bonds, a tax also of one-twenty-fourth of one per cent. per month.

3. Upon the average amount of *circulation*, including all certified checks and other obligations intended to circulate as money, not including that in the vault of the bank, or redeemed or on deposit for the bank, one-twelfth of one per cent. per month, and

an additional monthly tax of one-sixth of one per cent. upon the average amount of circulation beyond ninety per cent. of the capital of such bank.

These returns are made monthly to the assessor of the district, verified by the oath of the president or cashier in the the form presented by the Commissioner, under a penalty of two hundred dollars, besides the additional penalties and forfeitures, prescribed by law; the proper tax on failure of due return to be estimated by the assessor or assistant assessor.

In case of banks with branches, the tax is assessed upon the circulation of each branch, and the capital of each branch properly to be allotted.

The deposits made in savings banks, or "institutions for savings," having no capital stock and doing no other business than receiving deposits to be loaned, or invested for the sole benefit of depositors, without profit to the company, are exempt from the tax, on so much of their deposits as are invested in securities of the United States, and on all deposits less than five hundred dollars made in the name of any one person.

These returns of savings banks or savings institutions are made on the first Monday of July and January in each year.

4. Every national banking association, State bank, or State banking association, shall pay a tax of ten per centum on the amount of notes of any person, State bank, or State banking association, used for circulation and paid out by them after the first day of August, eighteen hundred and sixty-six, and such tax shall be assessed and paid in such manner as shall be prescribed by the Commissioner of Internal Revenue.

5. It is also further provided that the capital of any State bank or banking association which has ceased or shall cease to exist, or which has been or shall be assumed to be the capital as it existed immediately before such bank ceased to exist or was converted as aforesaid; and whenever the outstanding circulation of any bank, association, corporation, company or person shall be reduced to an amount not exceeding five per centum of the chartered or declared capital existing at the time the same was issued, said circulation shall be free from taxation; and whenever any bank which has ceased to issue notes for circulation shall deposit in the treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, under such regulations as the Secretary of the Treasury shall prescribe, it shall be exempt from any tax upon such circulation; and whenever any State bank or banking association has been converted into a national banking association and such national banking association has assumed the liabilities of such State bank or banking association, including the redemption of its bills, by any agreement or understanding whatever with the representatives of such State bank or banking association, such national banking association shall be held to make the required return and payment on the circulation outstanding, so long as such circulation shall exceed five per centum of the capital before such conversion of such State bank or banking association.

Lotteries.

Every individual partnership, firm or association, being proprietors, managers, or agents of lotteries, and all lottery dealers, pay a tax of five per cent. upon the gross receipts of the business; the returns of which are to be made monthly and in duplicate to the assistant assessor with the amount of the duty, verified by the oath or affirmation, and in the prescribed form; the payment of the duty to be made to the collector on or before the 20th day of each month, under penalty of one thousand dollars in case of not making the lists or returns besides the ordinary penalties provided for failure of returns; and in case of the non-payment of the tax a penalty of one thousand dollars, and imprisonment of such proprietors, managers or agents so delinquent, not to exceed one year.

2. It is, however, provided, that the Commissioner may grant free permits to managers of certain fairs, whose proceeds are to be applied to the relief of sick or wounded soldiers, or other charitable purposes; and they shall not be subject to any charge for special tax (license) or otherwise in respect thereof. This includes raffles or gift enterprises: nothing contained in this provision to be construed to legalize any lottery.

3. Each lottery ticket or certificate supplementary thereto shall be stamped at the

time of sale with the name of the vender and the date of sale under a penalty of fifty dollars.

4. Purchasers of lottery tickets from venders not duly licensed, may recover twice the amount paid for such tickets at any time within three years, with just and legal costs.

5. Lottery ticket dealers, and those who engage in the business without paying the special tax therefor provided, forfeit and pay one thousand dollars as penalty therefor, to be duly assessed and collected, and in addition, shall on conviction before a court of competent jurisdiction, be imprisoned for a period not exceeding one year at the discretion of the court.

6. The managers, proprietors or agents shall keep books of account of all their transactions, subject to and open to inspection of the revenue officers, subject on refusal or prohibition of such inspection to a penalty of one thousand dollars, and to imprisonment for a period not exceeding one year.

Advertisements.

The former tax upon advertisements was expressly repealed by the act of March 2, 1867, and also all tax upon the gross receipts of all toll roads.

Legacies and Distributive Shares of Personal Property.

These interests in personal and real estate or property by the statutes of 1862 and 1864, were made subject to the following taxes, slightly modified by amendments made subsequent to 1864. They are given in detail substantially as in the marginal digest of the official compend of the law issued from the revenue department.

1. All persons having in charge or trust, as administrators, executors, or trustees of legacies or distributive shares of personal property, when the whole amount exceeds one thousand dollars in actual value, passing after the passage of the act from any person possessed of such property by will or intestate laws, or by deed taking effect after the death of a grantor, are made subject to the following taxes:

(a) When the person beneficially interested is the lineal issue or lineal ancestor, brother or sister, one per cent.

(b) When the person or persons beneficially interested, is the descendant of a brother or sister, two per cent.

(c) When the person or persons beneficially interested is the brother or sister of the father or mother, or descendant of the same, four per cent.

(d) When the person or persons are beneficially interested is the brother or sister of grandfather or grandmother, or descendant of the same, five per cent.

(e) When the person or persons beneficially interested is of any other degree of consanguinity or a stranger in blood, six per cent.

It is also provided, that all property passing by will or otherwise to the husband or wife of the person who died possessed, is exempt from this tax; and also that legacies or shares of personal property passing to minor children to the extent of one thousand dollars shall also be exempt.

2. This tax is payable when the party interested shall be entitled to the possession thereof, or right to the beneficial interest in the profits thereof, and shall be a lien upon the property for twenty years.

3. The administrator, or other person having the estate in charge, shall give notice to the assessor or his assistant, of this liability within thirty days after he shall have assumed the trust, and pay the taxes before payment of any legacy to the collector or his deputy, and render a return to the assessor's office under oath, with schedules of the amount of the legacy or distributive shares, with full particulars of names and amount, etc.

Upon the payment of the tax due, the receipt of the collector shall be sufficient evidence for the person who makes the payment, and representing the estate, to credit therefor in the settlement of his accounts in the surrogate, orphan, or probate court, having jurisdiction.

5. In case of neglect or refusal to make the proper return, or to pay the tax due, or in case of a false return, of value or otherwise, the assessor shall make out such lists and valuation, as in other cases of neglect or refusal or fraud, and shall assess the duties thereon.

6. In case of willful neglect, the party shall be subject to a penalty of not exceeding one thousand dollars and costs of suit, and the collector shall commence appropriate proceedings to cause the property to be sold, upon the decree of the proper court.

7. The deeds of the property so sold shall vest in the purchaser of all the property of the delinquent, in the property so sold, and shall release the property from the lien created by the act.

8. All persons who shall have the custody of and paper, record, etc., which shall contain information concerning the property so passing, and so subject to tax, shall exhibit all such papers, records, etc., to any revenue officer who may desire to examine the same under a penalty five hundred dollars.

9. The recitals in such deeds of sale of this property shall be *prima facie* evidence of their truth, and that the requirements of the law have been complied with.

10. All taxes paid under these provisions shall be deducted from the particular legacy or share, on account of which the same is charged.

When distribution is made in any case without payment of the tax, not only does the executor or administrator become liable to a penalty, but the tax may be collected of the person having the actual or constructive possession of the property in respect of which the tax is due, and the collector may proceed either by restraint or suit as provided by law.

When return is made by the executor at the time when the tax become payable, demand may be made by the collector after the close of the month. When the estate is distributed before payment of the tax, the collector may serve demand as soon as the assessment reaches him. In either case the penalty of five per centum will attach upon failure to pay within ten days after demand.

When an estate is settled without the issue of letters or administration, the person who shall assume the control of the estate will be liable in all respects as administrator.

By the amendatory act of 1856, the tax upon legacies and distributive shares of personal property is made payable whenever the party interested in such legacy or distributive share shall become entitled to the possession or enjoyment thereof, or to the beneficial interest in the profits accruing therefrom. Under the former statute it was merely required that the tax should be paid before distribution, so that it was somewhat doubtful whether an assessment could be made so long as the property remained in the hands of the executor or administrator.

The act of 1866, provides that every executor or administrator, having in share any legacy or distributive share, shall give notice in writing to the assessor or assistant assessor of the district in which the deceased last resided, within thirty days after taking charge of the estate. While no specific penalty is attached to a neglect to give this notice, it can hardly be doubted that such neglect would put the executor or administrator so far in default as to authorize an assessment by the assessor as soon as the tax becomes payable.

Succession.

1. A tax on succession to real estate was provided for by the act of 1864. A succession is defined in the statute to be "every past and future disposition of real estate by will, deed or laws of descent, by reason whereof any person shall become beneficially entitled, in possession or expectancy, to any real estate, or the income thereof, upon the death of any person dying after the passing of this act, shall be deemed to confer on the person entitled, by reason of any such disposition, a succession;" and the term "successor" shall denote the person so entitled, and the term "predecessor" shall denote the grantor, testator, ancestor, or other person from whom the interest of the successor has been or shall be derived.

2. Also an increase of benefit accruing upon the extinction of any estate by death, shall be a survivorship.

3. When persons take successions jointly, they pay a tax proportionate to their respective interests; and beneficial interests accruing by survivorship, shall be deemed a new succession.

4. Any disposition of real estate with reservation of benefit for any term of life, shall be deemed to confer a succession at the time of the determination of such ben-

est, equal in annual value to the yearly value of the benefit so reserved, on the person in whose favor the disposition is made.

5. When a beneficial ownership is reserved by a secret trust, arrangements, etc., for any term of life, and capable of being enforced in equity or law, such disposition shall be deemed to confer a succession upon the person making the disposition as the predecessor.

6. A conveyance by deed of gift or otherwise without reliable and adequate consideration, shall be deemed to confer a successions

7. When a successor dies, before becoming entitled in possession, but one duty, or tax shall be payable: but it shall be at the highest rate chargeable upon either succession.

8. When a succession is alienated before the successor becomes entitled in possession, the duty shall be paid at the same rate and time as if no alienation had been made or derivative title created; and when a title is accelerated by surrender of prior interest, the appropriate tax shall be paid at the time of the surrender or extinction of the prior title.

9. As in case of legacies or distributive shares, the duty shall be payable when the successor becomes entitled in possession.

10. The interest of a successor in monies to arise from sale of real estate under trust shall be deemed to be a succession, and the duty shall be paid by the trustee or executor, or other person, having control of the funds.

11. The interest of a successor in personal property subject to a trust to be converted into realty, shall be chargeable as a succession, and the tax shall be paid by the trustee or executor, or other person having control of the funds.

12. A contingent incumbrance shall not be estimated in valuing a succession, but when such incumbrance takes effect as an actual burden, a proportionate amount of the duty paid, shall be refunded.

13. If the estate of the successor is applied in whole or part, to the payment of the debts of the purchaser, the representative of the estate shall pay out of the sale thereof, for said purposes, the duties from the proceeds.

14. If the estate of the successor is defected by any person claiming title under the predecessor, such person shall be chargeable with the duties so refunded.

15. When a successor has not obtained the whole of his succession when the duty becomes payable, he shall be charged only with the value from time to time obtained by him. And whenever duty has been paid on any succession, and the Secretary of the Treasury shall subsequently be satisfied that the amount of duty was erroneously paid, the amount shall be refunded to the person so paying such duty.

16. When from the nature of the succession or a complication of circumstances affecting the value of a succession or otherwise, the Commissioner shall deem it expedient, he may compound the duty or enlarge the time of payment.

17. At the discretion of the Commissioner, upon an application of a person entitled to a succession in expectancy, he may commute a duty presumptively payable, for a certain sum to be paid at once, regard to be had to its present value, and the contingencies affecting it, interest of the money, etc.; and upon receipts of such present sum, the successor may be discharged.

18. The duty upon successions shall be a lien upon the interest of the successor for five years from the time the same was payable.

19. The Commissioner may, upon request of the successor, make separate assessments upon defined portions or tracts of land; and in such cases the respective tracts shall be chargeable with their separate duty.

20. The succession taxes are as follows:

(a) When the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one dollar per cent. on its value.

(b) When the successor shall be a brother or sister or a descendant of a brother or sister at the rate of two dollars per cent. on its value.

(c) When the successor shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, at the rate of four dollars on its value.

(d) When the successor shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of five dollars per cent. on its value.

(e) When the successor is in any other degree of consanguinity or a stranger in blood, a duty at the rate of six dollars per centum on its value.

(f) No duty is levied in respect of any succession, when the successor is the wife of the predecessor (otherwise the husband.)

21. When real estate is subject to a charitable trust, under such disposition as would confer a succession if made in favor of an individual, the duty shall be at the rate of six per cent. upon the amount or principal value of such real estate.

22. Any trustee having in trust any real estate subject to tax shall give notice in writing within thirty days after he has assumed the trust, and prior to distribution, to the assessor or assistant assessor, with the names of the persons interested, under a penalty of five hundred dollars and costs.

23. Returns of tax upon successions shall be made to the assessor or assistant assessor, by the person entitled to possession within thirty days after such person is entitled to the receipt of the income or property thereof, with full particulars to enable the assessor to properly assess the taxes due; and if satisfactorily to the assessor the taxes shall be assessed. If the assessor is dissatisfied he may assess upon the best information attainable, subject to appeal.

If no appeal is taken against such assessment, at the discretion of the assessor he may assess the whole or any part of the expenses of the assessment in addition to the tax. If there is no appeal, the expenses shall be in the discretion of the Commissioner of Internal Revenue.

24. Failure to give the required notices or to render the required account willfully made, is visited with an additional assessment of ten per cent. upon the amount of tax payable. A neglect to pay the duty within ten days after being notified, makes the person liable to ten per cent. upon the amount of tax so unpaid, as penalty.

25. An appeal may be taken from the assessment of an assistant assessor to the assessor, and from the latter to the Commissioner of Internal Revenue, a statement to be furnished of the grounds of the appeal by the assessor, assistant assessor or such party, which decision of the Commissioner on such appeal shall be final.

1, §§ 127 and 132 impose a tax on all successions of real estate by deed, will, or laws of descent, whether arising from the acts of persons who died before or since the 30th of June, 1864. But by § 137 it would seem that succession cannot be taxed if any person possesses any intervening interests which prevent the legal possession or immediate right of possession. But a mere right to possess, which cannot without a suit at law debar the party from the present possession, is not, by reasons of provisions in § 131 to be regarded as an incumbrance or estate intervening between inheritance or devise and possession.

2. The executor or administrator does not return for taxation *real estate*, but return thereof is to be made by the devisee or heirs-at-law, except on cases arising under § 138 and 139, where the duty is payable by the person having control of the funds. If the estate is to be held in trust for life or term of years, the trustee returns the interest which is intrusted to him; and when that trust expires, the person who legally takes possession is to return what is *now* a remainder or reversion in expectancy.

3. In cases where real estate is devised to one person for life with remainder to another, the life tenant should be required to pay the tax upon the value of his life estate immediately upon his entering into possession; and the remainder man will be taxed upon the full value of the real estate at the termination of the life estate.

4. The same rule applies to property which was incumbered by a life estate at the passage of the act of July 30th, 1864. In this case, as in all others, the deviser should be named in the return as the "*predecessor*."

5. The value of a life interest is to be computed according to the age of beneficiary at the time when the testator died. No regard is to be paid to the state of health of a life tenant in estimating probabilities of life.

6. Succession returns should always contain a sufficiently distinct description of the several parcels of estate, to enable the assessor properly to estimate the value thereof, and also to enable any person who may examine the records in the assessor's office to determine whether the tax has been assessed upon any particular parcel.

7. Each and every described parcel must be separately valued, according to the market value, at the time the successor becomes entitled in possession.

8. All successions taxes must be assessed and paid in the collection districts in which the real estate lies. *Returns* may, however, be made in the district in which the successor lives; and when any real estate returned lies in another district, the assessor will transmit the return to the assessor of such other district.

9. The valuation of successions must always be in accordance with the judgement of the assistant assessor of the division where the estate lies, subject of course to that of the assessor.

10. In cases where several heirs succeed to an estate which for any cause remains undivided, a single return, if this course be preferred, may be made therefor by any successor in behalf of himself and the other heirs, provided that the fact be made known to and approved by the assessor.

11. Succession duties and returns are in all cases due immediately after the successor becomes entitled in possession, or to the receipt of the income of the estate.

A conveyance in consideration of marriage creates no succession.

TABLE OF STAMP DUTIES.

Schedule B.

Agreement or contract, other than domestic and inland bills of lading, and those specified in this schedule; any appraisement of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents.

Provided, That if more than one appraisement, agreement, or contract shall be written upon one sheet or piece of paper, five cents for each and every additional appraisement, agreement, or contract.

Bank check, draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker, or trust company, or for any sum exceeding ten dollars drawn upon any other person or persons, companies, or corporations, at sight or on demand, two cents.

Bill of exchange, (inland,) draft, or order for the payment of any sum of money not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note, (except bank notes issued for circulation, and checks made and intended to be forthwith presented, and which shall be presented to a bank or banker for payment,) or any memorandum, check, receipt, or other written or printed evidence of an amount of money to be paid on demand, or at a time designated, for a sum not exceeding one hundred dollars, five cents.

And for every additional hundred dollars, or fractional part thereof in excess of one hundred dollars, five cents.

Bill of exchange, (foreign,) or letter of credit, drawn in but payable out of the United States, if drawn singly, or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes.

If drawn in sets of three or more: For every bill of each set where the sum made payable shall not exceed one hundred dollars, or the equivalent thereof, in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, two cents.

And for every additional hundred dollars or fractional part thereof in excess of one hundred dollars, two cents.

Bills of lading or receipt, (other than charter-party,) for any goods merchandise, or effects, to be exported from a port or place in the United States to any foreign port or place, ten cents.

Bill of sale by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons when the consideration shall not exceed five hundred dollars, fifty cents.

Exceeding five hundred and not exceeding one thousand dollars, one dollar.

Exceeding one thousand dollars, for every additional amount of five hundred dollars, or fractional part thereof, fifty cents.

Bond.—For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is one thousand dollars or less, fifty cts.

Where the money ultimately recoverable thereupon exceeds one thousand dollars, for every additional one thousand dollars or fractional part thereof in excess of one thousand dollars, fifty cents.

Bond for the due execution or performance of the duties of any office, one dollar.

Bond of any description, other than such as may be required in legal proceedings, or used in connection with mortgage deeds, and not otherwise charged in this schedule, twenty-five cents.

Certificate of stock in any incorporated company, twenty-five cents.

Certificate of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents.

Exceeding fifty dollars and not exceeding one thousand, twenty-five cents.

Exceeding one thousand dollars, for every additional one thousand dollars, or fractional part thereof, twenty-five cents.

Certificate.—Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty-five cents.

Certificate of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such—

If for a sum not exceeding one hundred dollars, two cents.

For a sum exceeding one hundred dollars, five cents.

Certificate of any other description than those specified, five cents.

Charter-party.—Contract or agreement for the charter of any ship or vessel, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, or any renewal or transfer thereof, if the registered tonnage of such ship or vessel, or steamer, does not exceed one hundred and fifty tons, one dollar.

Exceeding one hundred and fifty tons and not exceeding three hundred tons, three dollars,

Exceeding three hundred tons and not exceeding six hundred tons, five dollars,

Exceeding six hundred tons, ten dollars.

Contract.—Broker's note, or memorandum of sale of any goods or merchandise, real estate, or property of any kind or description, issued by brokers or persons acting as such, for each note or memorandum of sale, ten cents.

Bill or memorandum of the sale or contract for the sale of stocks, bonds, gold or silver bullion, coin, promissory notes, or other securities, shall pay a stamp tax at the rate provided in section ninety-nine.

Conveyance.—Deed, instrument, or writing, whereby any lands, tenements, or other sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value does not exceed five hundred dollars, fifty cents.

When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar.

And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents.

Entry of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents,

Exceeding one hundred dollars and not exceeding five hundred dollars in value, fifty cents,

Exceeding five hundred dollars in value, one dollar.

Entry for the withdrawal of any goods or merchandise from bonded warehouse, fifty cents.

Insurance, (life.)—Policy of insurance, or other instrument, by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—

When the amount insured shall not exceed one thousand dollars, twenty-five cents

Exceeding one thousand dollars and not exceeding five thousand dollars, fifty cents.

Exceeding five thousand dollars, one dollar.

Insurance, (marine, inland and fire.)—Each policy of insurance or other instrument,

by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, the premium upon which does not exceed ten dollars, ten cents.

Exceeding ten and not exceeding fifty dollars, twenty-five cents.

Exceeding fifty dollars, fifty cents.

Lease, agreement, memorandum, or contract for the hire, use, or rent of any land, tenement or portion thereof, where the rent or rental value is three hundred dollars per annum or less, fifty cents.

Where the rental value exceeds the sum of three hundred dollars per annum, for each additional two hundred dollars, or fractional part thereof in excess of three hundred dollars, fifty cents.

Manifest for custom-house entry or clearance of the cargo of any ship, vessel or steamer for a foreign port—

If the registered tonnage of such ship, vessel or steamer does not exceed three hundred tons, one dollar.

Exceeding three hundred tons and not exceeding six hundred tons, three dollars.

Exceeding six hundred tons, five dollars.

Mortgage of land, estate or property, real or personal, heritable or movable whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate or property whatsoever, in trust, to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money exceeding one hundred dollars, and not exceeding five hundred dollars, fifty cents.

Exceeding five hundred dollars, and not exceeding one thousand dollars, one dollar.

And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents.

Upon every assignment or transfer of a mortgage the same stamp tax upon the amount remaining unpaid thereon as is herein imposed upon a mortgage for the same amount: *Provided*, That upon each and every assignment or transfer of a policy of insurance, or the renewal or continuance of any agreement, contract or charter, by letter or otherwise, a stamp duty shall be required and paid equal to that imposed on the original instrument: *And provided further*, That on each and every assignment of any lease a stamp duty shall be required and paid equal to that imposed on the original instrument, increased by a stamp duty on the consideration or value of the assignment equal to that imposed upon the conveyance of land for similar consideration or value.

Passage ticket, by any vessel from a port in the United States to a foreign port, not exceeding thirty-five dollars, fifty cents.

Exceeding thirty-five dollars and not exceeding fifty dollars, one dollar.

And for every additional fifty dollars, or fractional part thereof, in excess of fifty, one dollar.

Power of Attorney for the sale or transfer of any stock, bonds or scrip, or for the collection of any dividends or interest thereon, twenty-five cents.

Power of attorney or proxy for voting at any election for officers of any incorporated company or society, except religious, charitable, or literary societies, or public cemeteries, ten cents.

Power of attorney to receive or collect rent, twenty-five cents.

Power of attorney to sell and convey real estate, or to rent or lease the same, one dollar.

Power of attorney for any other purpose, fifty cents.

Probate of will, or letters of administration: Where the estate and effects for or in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand dollars, one dollar.

Exceeding two thousand dollars, for every additional thousand dollars, or fractional part thereof, in excess of two thousand dollars, fifty cents:

Provided, That no stamp either for probate of wills, or letters testamentary, or of administration, or on administrator or guardian bond, shall be required when the

value of the estate and effects, real and personal, does not exceed one thousand: *Provided further*, That no stamp tax shall be required upon any papers necessary to be used for the collection from the government of claims by soldiers or their legal representatives of the United States, for pensions, back pay, bounty, or for property lost in the service.

Protest.—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any officer who may be authorized by the law of any State or States to make such protest, twenty-five cents.

Receipts for any sum of money, or for the payment of any debt exceeding twenty-dollars in amount, not being for the satisfaction of any mortgage or judgment, or decree of any court, or by indorsement on any stamped obligation in acknowledgment of its fulfillment, for each receipt two cents: *Provided*, That when more than one signature is affixed to the same paper, one or more stamps may be affixed thereto representing the whole amount of the stamp required for such signatures; and that the term money, as herein used, shall be held to include drafts and other instruments given for the payment of money: *Provided*, That the stamp duties imposed by the foregoing schedule (B) on manifests, bills of lading, and passage tickets, shall not apply to steamboats or vessels plying between ports of the United States and ports of British North America: *And provided further*. That all affidavits shall be exempt from stamp duty.

Schedule C.

Medicines or preparations.—For and upon every packet, box, bottle, pot, phial or other enclosure, containing any pills, powders, tinctures, troches, lozengers, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or other medicinal preparations or compositions whatever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has, or claims to have, any private formula or occult secret or art for the making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders or proprietors thereof as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever affecting the human or animal body, as follows: Where such packet, box, bottle, pot, phial or other enclosure, with its contents, shall not exceed, at retail price, or value, the sum of twenty-five cents, one cent.

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents.

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents and shall not exceed the retail price or value of seventy-five cents, three cents.

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.

Perfumery and cosmetics.—For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any essence, extract, toilet water, cosmetic, hair oil, pomade, hair dressing, hair restorative, hair dye, tooth wash, dentifrice, tooth-paste, aromatic cachous, or any similar articles, by whatsoever name the same heretofore have been, now are, or may hereafter be called. Known or distinguished, used or applied as perfume or applications to the hair, mouth or skin, made, prepared and sold or removed for consumption and sale in the United States, where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent.

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.

Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.

Where such packet, box bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.

Where such packet, box, bottle, pot, phial, or other inclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional, two cents.

Friction matches, or lucifer matches, or other articles made in part of wood, and used for like purposes, in parcels or packages containing one hundred matches or less for each parcel or package, one cent.

When in parcels or packages containing more than one hundred and not more than two hundred matches, for each parcel or package, two cents.

And for every additional one hundred matches or fractional part thereof, one cent.

For wax tapers, double the rates herein imposed upon friction or lucifer matches; cigar lights, made in part of wood, wax, glass, paper, or other materials, in parcels or packages containing twenty-five lights or less in each parcel or package, one cent.

When in parcels or packages containing more than twenty-five and not more than fifty lights, two cents.

For every additional twenty-five lights or fractional part of that number, one cent additional.

Playing cards.—For and upon every pack not exceeding fifty-two cards in number irrespective of price or value, five cents.

Canned fish, sauces, etc.—For and upon every can, bottle, or other single package, containing fish, shell fish, fruits; vegetable, sauces, syrups, prepared mustard, jams, or jellies contained therein and packed or sealed, made, prepared, and sold, or offered for sale, or removed for consumption in the United States, on and after the first day of October, eighteen hundred and sixty-six, when such can, bottle, or other single package, with its contents, shall not exceed two pounds in weight, the sum of one ct.

When such can, bottle, or other single package, with its contents, shall exceed two pounds in weight, for every additional pound or fractional part thereof, one cent.

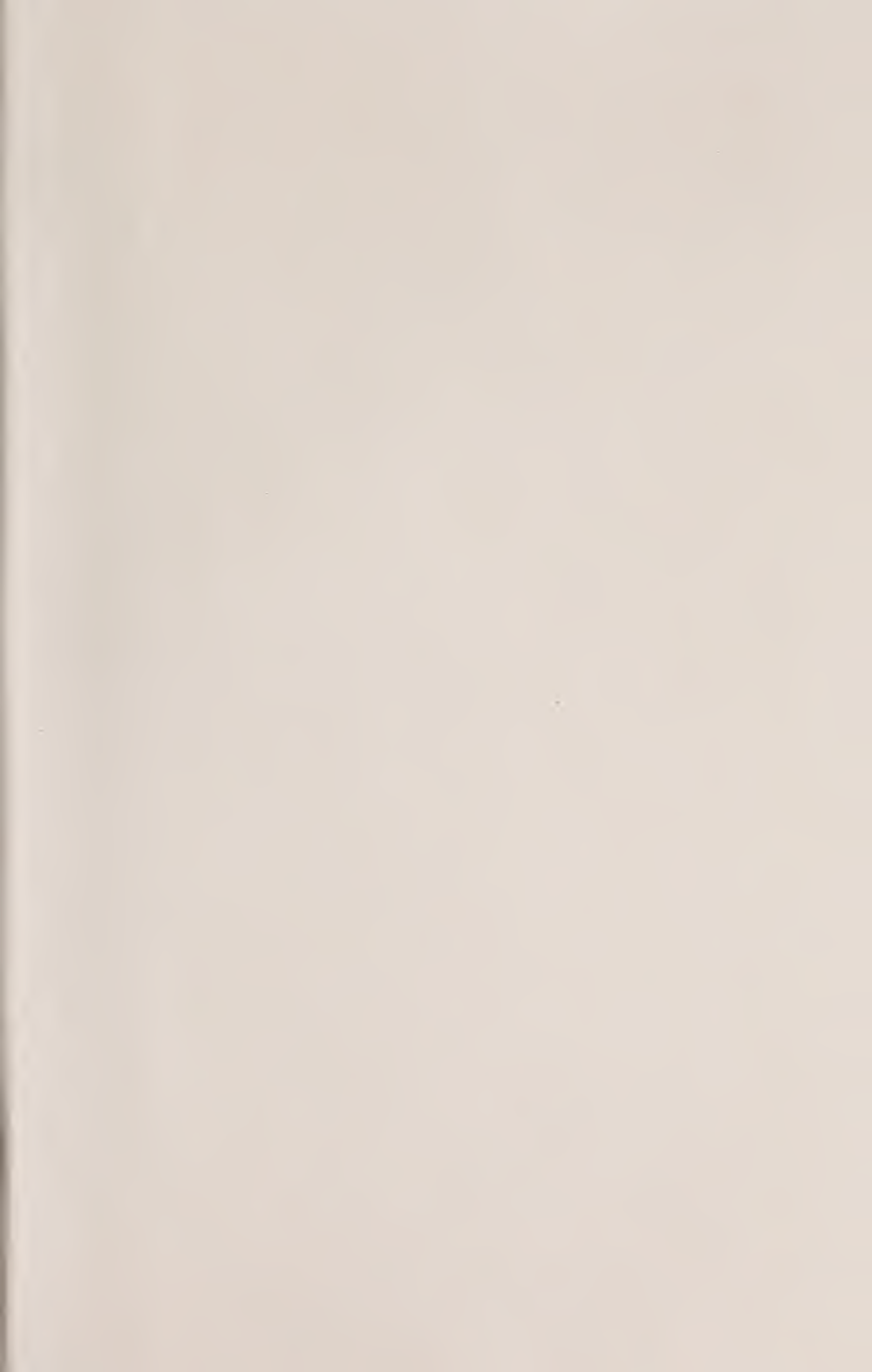
Cigar lights and playing cards, in the hands of manufacturers and dealers, should be stamped according to the rates fixed by the law now in force. The fact that they were manufactured prior to August 1, 1866, and are stamped in accordance with the law in force at the time of manufacture, does not relieve them from payment of the increased rates by affixing additional stamps.

No stamp tax is imposed upon any uncompounded medicinal drug or chemical, nor upon any medicine compounded according to the United States or other national pharmacopœia or of which the full and proper formula is published in any of the dispensaries now or hitherto in common use among physicians or apothecaries, or in any pharmaceutical journal now issued by any incorporated college of pharmacy, unless sold or offered for sale or advertised under some other name, form, or guise than that under which they are severally denominated and laid down in such pharmacopœas, dispensaries, or journals.

No stamp tax is imposed upon medicines sold to or for the use of any person, which may be mixed and compounded for said person according to the written recipe or prescription of a physician or surgeon. But all medicinal articles, whether simple or compounded by any rule, authority, formula, published or unpublished, which are put up in a style or manner similar to that of patent or proprietary medicines in general, or advertised in newspapers or by public handbills, for popular sale and use, as having any special proprietary claim to merit, or to any peculiar advantage in mode of preparation, quality, use, or effect, whether such claim be real or pretended, are liable to the tax.

The stamps must be denominated *proprietary stamps*. It will not do to use stamps for legal documents, such as *check* stamps, etc. Every stamp must be cancelled with the date and name of the party using it.

All dealers in Drake's, Hostetter's or any similar bitters or alcoholic compounds, which may be used as beverages, must pay the special tax (formerly license) of a retail dealer.









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